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ABSTRACT

Presented are course materials from a competency based education program in special education administration. It is explained that the Special Education Administration Training Program (SEATP) is designed for continuing education of administrators. Materials are divided into three self contained curriculum areas: fiscal management, personnel management, and program development. Each area is further broken down into color-coded objectives which provide the following types of information: preface, table of contents, presentation of concepts, suggestions for implementing concepts, reading resource materials, and reference list. Among the topics addressed are sources of revenue, budgeting expenditures, managing funds, and recordkeeping and reporting (fiscal management); staff relations and administration, recruitment and selection, human resource planning, staff development, and evaluation of staff and administration (personnel management); and organizing for planning and administration, assessment of program needs, program design, and evaluation of program data (program development). (CL)

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SPECIAL EDUCATION ADMINISTRATION

TRAINING PROGRAM

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FOREWORD

In September, 1973, the University of Minnesota began operating a new training program for special education administrators. Known as the Special Education Administration Training Program (SEATP), the project was a joint venture between two departments of the University: Departments of Special Education and Educational Administration. It was supported by a grant from the Bureau of Education for the Handicapped, United States Office of Education, and by funds from the University of Minnesota.

The program was designed to meet a current, pressing need in Minnesota and also to serve as a model that could be replicated in the training of administrators and practitioners in other areas of the human services.

The Special Education Administration Training Program (SEATP) was created as a competency-based education program developed from a systems orientation model to be used for continuing education of professional administrators to promote educational effectiveness and efficiency.

The participant's instructional program requires the completion of course materials appropriate to his/her needs, provides periodic consultant assistance in improving performance, and allows opportunities for small group interaction and problem solving exercises.

As a result of needs assessment activities, the course materials are divided by tabs into three self-contained curriculum areas:

- Fiscal Management,
- Personnel Management, and
- Program Development.

Under each of the above named tabs, there are further breakdowns of the curriculum areas into objectives. Each objective is a separate module which is color-coded in the following manner:

- Objective 1--White.
- Objective 2--Pink.
- Objective 3--Green.
- Objective 4--Yellow.
- Objective 5--Blue.
- Objective 6--Salmon.
- Objective 7--Cocoa.

Within each color-coded objective--which is numbered internally--there is a preface, a table of contents, a presentation of concepts, alternative suggestions for methods of implementing the concepts, summarized reading resource materials, and a reference list. The participant uses only those materials and activities for each objective on which a pretest has indicated his/her performance to be below the criterion level.

Participants then complete an exercise demonstrating their ability to implement the concept as it applies to their job. These exercises are assessed by field consultants who base their judgments on evidence that the participant has correctly understood the concept and application of the concept as appropriate to the participant's situation.

After a participant satisfactorily completes instruction in a curriculum area, the assessment process is repeated, using posttest versions of both the performance simulation and the cognitive posttest for an objective.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION
WASHINGTON, D.C. 20202

FORM APPROVED
OMB NO. 51-R1091

PROGRAM PERFORMANCE REPORT *(Discretionary Grants)*

Part I

All grantees with awards from programs listed under "General Instructions" above respond.

1. Date of Report: August 31, 1976

2. Grant Number: G007307096

3. Period of Report: From: June 1, 1975 To: May 31, 1976

4. Grantee Name and Descriptive Name of Project:

A Model for Continuing Education for Special Education Administration

Certification: I certify that to the best of my knowledge and belief this report *(consisting of this and subsequent pages and attachments)* is correct and complete in all respects, except as may be specifically noted herein.

Typed Name of Project Director(s) or Principal Investigator(s): Richard Weatherman, Principal Investigator

Signature of Project Director(s) or Principal Investigator(s):

Part II *("Accomplishment" Reporting)*

A. All grantees, except for those with awards under 13.443 and 13.447 are to respond to this Section A. Grantees under 13.443 and 13.447 go to B of Part II.

The grant application for programs 13.445, 13.446, 13.450, and 13.520 provided for the following functions or activities as categorical headings in the budget and narrative sections:

Research and Development
Demonstration/Service
Evaluation
Dissemination
"Inservice" Training

Programs 13.448, 13.451, and 13.452 do not usually require a breakout since the primary function or activity is intrinsic to the respective program.

For each of the above programs, functions, or activities *(as well as those of special import for certain programs; e.g., replication, advisory councils, parent involvement)* discuss the objectives and subobjectives presented in the approved application *(in narrative format)* in terms of:

(a) Accomplishments and milestones met.
(b) Slippages in attainment and reasons for the slippages.

Refer back to your application and utilize your quantitative quarterly projections, scheduled chronological order and target dates, and data collected and maintained as well as criteria and methodologies used to evaluate results for (a) and (b).

Also highlight those phases of the plans of action presented in your application that proved most successful, as well as those that upon implementation did not appear fruitful.

Grantees finishing this portion of Part II, go to C of Part II.

B. Reporting for Grantees under 13.443 *(Research and Demonstration)* and 13.447 *(Physical Education and Recreation Research)*.

Discuss major activities carried out, major departures from the original plan, problems encountered, significant preliminary findings, results, and a description and evaluation of any final product. Either include copies of, or discuss: information materials released; reports in newspapers, magazines, journals, etc.; papers prepared for professional meetings; textual and graphic materials; completed curriculum materials and instructional guides, or drafts if in a developmental stage, special methods, techniques and models developed; tests, scales and other measuring services used.

When finished with this portion of Part II, 13.443 and 13.447 grantees go to C of Part II.

C. All grantees are to respond to this Section C. Discuss the following:

(1) Unanticipated or anticipated spinoff developments *(i.e., those which were not part of your originally approved subobjectives, but which are contemplated within the purpose of the Education for the Handicapped legislation, such as new cooperative interagency efforts, a decision by volunteer(s) to pursue a career in special education, new public school pol-*

(Part II, Section C, continued from reverse)

icy to integrate handicapped children into regular classrooms, enactment of mandatory or other State legislation affecting early education, relevant new course offerings at universities, etc.).

(2) Where outputs are quantified in response to any portion of Part II, relate quantifications to cost data for computation of unit costs. Analyze and explain high-cost units.

(3) Indicate other matters which you would like OE to know about *(e.g., community response to the project, matters concerning the project's working relationship with OE, technical assistance of OE staff, or any other relevant subject.)*

Part III

All grantees with a Demonstration/Service function or activity are to complete Table I. All grantees under 13.488 and 13.451, as well as those under other handicapped programs with a Training/"Inservice" Training activity are to complete Table II.

NOT APPLICABLE

Table IA
Demonstration/Service Activities Data
Children

Enter actual performance data for this report period into the appropriate boxes. Use age as of the time of the original application, or the continuation application, whichever is later. On lines above line 11, count multihandicapped individuals only once, by primary handicapping condition, and indicate the number of multihandicapped in line 12. Data for lines 1 through 11 are for those directly served; i.e., services to those enrolled or receiving major services, and not those merely screened, referred or given minimal or occasional services.

Type of Handicap	Number of Handicapped Served by Age					
	Ages 0-2	Ages 3-5	Ages 6-9	Ages 10-12	Ages 13-18	Age 19 and Over
1. Trainable Mentally Retarded						
2. Educable Mentally Retarded						
3. Specific Learning Disabilities						
4. Deaf-Blind						
5. Deaf/Hard of Hearing						
6. Visually Handicapped						
7. Seriously Emotionally Disturbed						
8. Speech Impaired						
9. Other Health Impaired						
10. Crippled						
11. Total						
12. Multihandicapped						

If the data in the above table differ by more than 10 percent from the data originally presented in your approved application, please explain the difference.

NOT APPLICABLE

Table IB

Project Staff Providing Services to Recipients in Table IA

Type of Staff	Number Full-time	 Part-time (As Full-time Equivalents)
Professional Personnel (excluding teachers)		
Teachers		
Paraprofessional		

Table IC

NOT APPLICABLE If applicable: Services to Those Handicapped Not Included in Table IA

Service	Number of Handicapped
Screened	
Diagnostic and Evaluative	
Found to Need Special Help	
Other Resource Assistance	

Table II

Preservice/Inservice Training Data

Handicapped Area of Primary Concentration	Number of Persons Received Inservice Training	Number of Students Received Preservice Training by Degree Sought AA	 BA	 MA	 Post-MA
Multihandicapped					
Administration	20				20
Early Childhood					
Trainable Mentally Retarded					
Educable Mentally Retarded					
Specific Learning Disabilities					
Deaf/Hard of Hearing					
Visually Handicapped					
Seriously Emotionally Disturbed					
Speech Impaired					
Crippled and Other Health Impaired					
TOTAL	20				20

If data in Table II above differ by more than 10 percent from those in your approved application, explain.

PART II

NARRATIVE OF PROJECT ACCOMPLISHMENTS

Special Education Administration Training Program (SEATP)

A. Objectives and Subobjectives

Previous reports have dealt with the project accomplishments of FY 74 and FY 75. The first two years will be summarized here. The focus of this report will be upon specific accomplishments of the third year objectives, and upon accomplishments of the full project.

Year One of the project (1973-74) was devoted to four main priorities. The first of these was the development of a field centered, competency based model of education. A document, Special Education Administration Training Project Program Description, was prepared to describe that model and is dated September, 1974.

The second priority of Year One was the identification of competencies, using a procedure described in the September document. The procedure consisted of combined goal analysis, job analysis and an anthropological field study. Competency statements were generated on the basis of these procedures.

The development of program evaluation procedures was deferred priority. An assessment model was produced as a second 1974 document.

The fourth priority of Year One was to present and develop instruction for program participants. Implementation of this priority consisted of two major components: three workshops based on the initial identification of objectives; and the planning and development of field centered instructional materials, assessment instruments (domain referenced test and simulation). An interim evaluation report was prepared in February, 1974, describing the evaluation design and the program description documents.

During Year One and continuing with development in Year Two, the training model was devised and elaborated.

In Year Two (1974-75), field test was begun of the program model, materials and assessment system. The resultant model and the Special Education Administration Training Program (SEATP) will be described at the end of this narrative as product of the total three year project.

Not previously reported and therefore detailed here at some length are the objectives and accomplishments of Year Three, FY 76. The objectives given below are organized by quarter as was done in the year's grant application. Only those objectives which were approved by the granting authority are covered in this report.

Summer, 1975

Objective: Continue to coordinate field instruction and delivery system in pilot application.

Objective: Continue in Minnesota, modification and refinement of course material delivery and assessment systems based on feedback.

Objective: Begin utilization of anthropological study results as ready.

Objective: Conduct goal analysis, job analysis and begin anthropological study.

Objective: Finalize total project timeline.

(a) These objectives were met by the project. Much of the activity was in the second objective, that of course modification and refinement. The anthropological study was available in the form of a prospectus and backgrounding which was useful in structuring some of the other approaches to job description (goal analysis and job analysis).

(b) Slippage: The overall project timeline was not finalized during this quarter buy rather in the succeeding quarter.

Fall, 1975

Objective: Plan for second pilot implementation of course materials, assessment system and delivery system.

Objective: Continue pilot delivery of instruction in Minnesota.

Objective: Modify instruction, assessment system and delivery system based upon first year feedback.

Objective: Continue utilizing anthropological data as report is completed.

(a) The objectives listed for the fall quarter were also attained. Arrangements were begun with the Mankato and St. Cloud State Universities with regard to the second pilot implementation. Field delivery of instruction continued with extensive individual consultation being given to the 20 special education administrators in the pilot group. Very extensive modification of the SEATP system (instruction, assessment and delivery systems) was begun and carried forward into the succeeding quarter. Reference will be made later to the final results of this modification.

(b) Slippage: The finding of the anthropological study were not made available to the project due to difficulties in insuring the adequate safeguard of this data. The effort was eventually terminated, although substantial insight was gained and was incorporated into other approaches to job description.

Winter, 1975-76

Objective: Complete Minnesota anthropological report and utilize for competency validation and as data for instruction and simulation.

Objective: First group of participants should complete pilot test of instruction near end of this period.

(a) Instruction and assessment with the pilot group of participants was the major achievement of this quarter. During the project year, field instruction was carried out by individual consultation. In addition, three assembled workshops were held with the participants, one workshop each on fiscal, personnel and program planning competencies. There were some unanticipated and beneficial spinoffs of this as will be noted in C below. Additional modifications were made in the course content and particularly in improvement of the assessment system. The assessment system developments were sufficiently significant as to warrant a separate description which is appended to this report.

(b) Slippage: Further work on the anthropological study was not carried out as is noted above.

Spring, 1976

Objective: Materials will be duplicated after appropriate review.

Objective: Minnesota course authors will complete modifications.

Objective: Materials will be duplicated in quantity after appropriate review.

Objective: Minnesota question authors will complete their work and questions will be entered into system after appropriate staff review.

Objective: Write yearly report.

(a) The several objectives that relate to completion and reproduction of the materials were met. The authors of course materials and questions completed their work and the review and editing was carried out. The resulting document, representing one of the major products of this project, is appended to this report as a participant's notebook. This document, divided into three major sections (fiscal management, personnel management, program development), is so arranged that the participant can use each section that corresponds to a competency as identified by pretest. In addition to the material reproduced or referenced in the course notebook, appended to this report, the project produced a computer managed pool of assessment questions that are stored on magnetic tape. For each of objectives indicated in the course document, 50 questions are in the pool and are drawn upon randomly and in a quantity determined by the pretest. A Baysian program determines the number of questions to be used on posttest or any successive testing of competence. The objective regarding the yearly report is met in the portion of the final report that relates to project Year Three.

B. (This narrative section would apply only to grants under 13.443 and 13.447.)

C. Other outcomes and developments

A number of other matters relating to the SEATP Project are worthy of note.

(1) Spinoff developments

There were several spinoffs from the SEATP activity. Those that were primarily local will be described first.

a. All 20 members of the pilot group of special education administrators have been certified as supervisors of special education by the state of Minnesota. While this kind of recognition was within the expectations of possible project effects, it was not a specifically planned objective. It is interpreted as evidence that the SEATP met one of the major tests of its utility and credibility.

b. About 1/3 of the participants in the pilot group have enrolled in graduate degree programs in special education. This enrollment is not required for their credentials and is interpreted as evidence of interest and personal dedication to continued inservice training.

c. During the course of the project, approximately 1/3 of the participants have been promoted in their work, some of them into administrative positions in general education. This moves trained personnel and those with an orientation to the educational needs of the handicapped into positions of increasing policy influence.

d. On their own initiative, the pilot participants organized themselves into five regional groups for the purpose of joint study and mutual support. This facilitated field instruction and should be considered as a possibility for replication.

e. The states of Massachusetts, Arizona, Vermont and Washington have shown interest in replicating the SEATP and participating in further field testing. Definite replication plans are being worked out with the state of Massachusetts.

f. Beginning as a working paper of the project and passing through a second editing and a second printing of 500 copies, a project publication entitled Competency Based Education: A Generic Model has been produced. This publication has brought about a number of contacts by persons interested in applying the model. Noteworthy has been the invited participation of project personnel in receiving a gift from the government of Norway to the government of the United States in the amount of one million kroner ($200,000). In turn, President Ford delegated the gift to the Vinland National Center, a planned facility in Minneapolis that will emphasis healthful living for disabled and retired persons. Continued participation is anticipated, including application of the generic model.

g. Other departments at the University of Minnesota (Hospital Administration, Public Health, and Adolescent and Child Psychiatry) have worked with project staff for the purpose of translating the generic model into their own training of administrators.

h. The model has been incorporated into a university course on early childhood education.

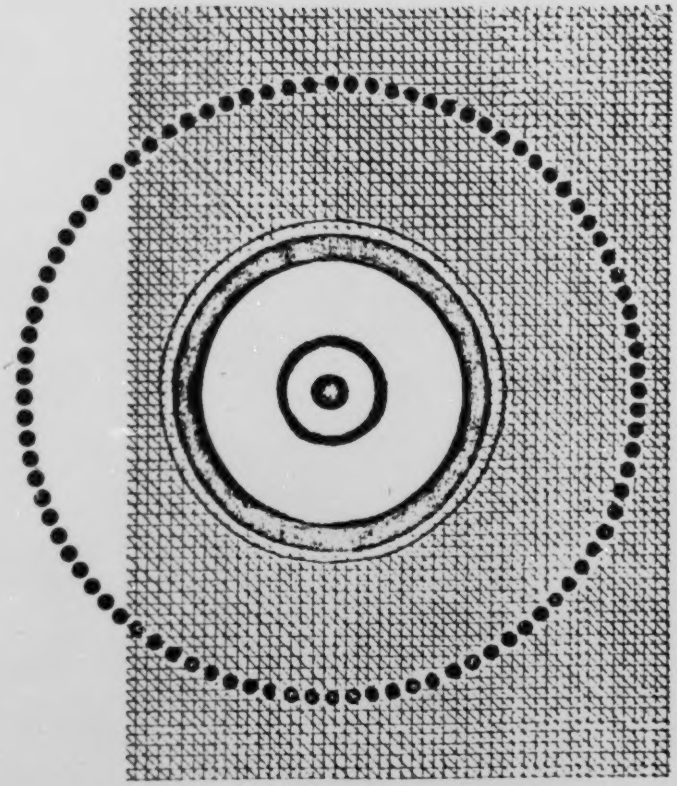
(2) The project output is not quantified into cost units.

(3) Other matters

Among the spinoffs indicated above, two of the most noteworthy are (e) planned replication of SEATP and (f) participation in the Vinland National Center. In addition, project staff have given technical assistance related to SEATP to such organizations as the National Association of State Directors of Special Education.

FISCAL MANAGEMENT

Objective 1



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PREFACE

FISCAL MANAGEMENT is one of the three courses in the Special Education Administrator Training Program. The training was developed as part of a three-year project, and this is the first application of the competency-based education model. It is designed so that revisions can be made according to objectives and the instructional needs of the participants. The student, course author and pre/post test assessments will contribute to the evaluation of this material.

The competency areas for the fiscal management course were empirically derived from the job of the special education administrator. And although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Sources of Revenue
Budgeting Expenditures
Managing Funds
Recordkeeping and Reporting

Each of the above has been independently designed so that the fiscal management course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction--including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instructional material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

SOURCES OF REVENUE

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2. "Principles and Policies Underlying Expenditures" . . .21

3. "The Implementation of Change in Education of the Handicapped: Three Policy Papers on the Implementation of P.L. 94-142" 23

4. "Minnesota Federal/State Program Guide for Elementary and Secondary Schools 25

5. "Minnesota Session Laws, 1973" 55

6. "Proposal Writer's Handbook" 73

7. "Reimbursement Pattern". 75

8. "Sources of Funding" 79

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EVALUATION

I

SOURCES OF REVENUE

The purpose of this section is to give you some insight into who pays the bill and how they do so. It also describes the source of this revenue, flow through funds (federal, state and private), and some regulators of this flow.

There is a real frustration in wanting to do a good job and being limited by what can be financed in a given period of time. If you think it over, you have the same kind of restraints in your personal life as a school district has with limited resources. However, to know these limited resources, you must know what sources are available. The following material will do just that.

All of your required reading materials are included in these pages. It should be noted that the material is intended to be concise and directed toward administrators working specifically in special education. For additional information regarding general background in school finance, you should pursue the broader area of public finance.

A. PRINCIPLES OF FINANCE FOR SPECIAL EDUCATION PROGRAMS

1. NATURE OF PUBLIC SCHOOL FINANCE

Because of specialization, one generally thinks of education and its financing as separate entities. This is true to some extent, but the roots of special education school finance are based on the broader area of public finance.

Since the federal constitution is mute regarding public education, this function is oftentimes conceded to be a basic responsibility of the individual states. Despite this uninvolvement, a good case can be made for federal support of educational activity. In fact, the federal government has moved in that direction in recent years. Although federal participation in public school financing is relatively small, in terms of the total picture its impact on individual school districts can be very significant and may yet represent a potential for the future.

Public school districts are products of the state. State laws give them their existence, their authorities, and their limitations. It is important to recognize that education is one among many functions or services competing for limited resources of the state and local governmental structure. Thus, the pure mechanics of public school financing is only a part of, and subject to, the general social and economic concerns of public finance.

Minnesota school districts have two major sources of revenue: those in the form of state aids and those coming from local property taxation. Minor sources of revenue include federal aids, county aids, rental and fees, investment income, and nonresident tuition. Receipts from the sale of bonds are not classified as a revenue, but these funds are the major financing mechanism for new building projects. While there will be some variations among districts depending on program, a typical funding pattern would be as illustrated below.

SOURCES OF REVENUE BY FUND

	SOURCES OF REVENUE									
FUNDS	Property Taxes	State Foundation Aids	State Categorical Aids	Federal Aids	County Aids	Rental and Fees	Investment Income	Nonresident Charges	Sale of Bonds	Private
General	x	x	x	x	x	x	x	x		
Food Service			x	x		x	x			
Transportation	x		x			x	x	x		
Community Services	x		x			x	x			
Capital Expenditure*	x		x	x			x	x		
Building							x		x	
Debt Redemption*	x		x				x			
School Auxiliary						x	x			
Trust										x

*The state does not provide aid programs. However, the state does participate in payment of property tax levies, and the receipts are classified as state aids.

2. FUND ACCOUNTING--DEFINITION AND USE

Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The diverse nature of governmental operations and the necessity of determining legal compliance preclude a single, unified set of accounts for recording and summarizing all of the financial transactions of a governmental unit. Instead, the required accounts are organized on the basis of funds, each of which is completely independent of any other. Each fund must be so accounted for that the identity of its resources, obligations, revenues, expenditures, and fund equities is continually maintained. These purposes are accomplished by providing a complete self-balancing set of accounts for each fund which show its assets, liabilities, reserves, fund balances or retained earnings, revenues, and expenditures. This requirement of a complete set of accounts for each fund refers to identification of accounts in the accounting records and does not necessarily extend to physical segregation of assets or liabilities. For example, it is not essential to have a separate bank account for the cash of each fund, unless such is required by law, bond indenture, or other contractual agreement.

3. BURKE'S PRINCIPLES

Special education school finance is a subdivision of the broader field of public finance. However, there are special areas of concern pertaining to school finance which should be recognized. Burke (1957) classifies these areas into the following groups of principals: government responsibility, decentralization, initiative and adaptability, equalization, fiscal independence, and state supervision.

Although these principles stated by Burke in 1957 are still applicable today, many new factors now exert considerable impact on public school finance. For instance, while the principle of equalization remains a desirable goal, the concept has undergone significant changes in recent times due to recent court decisions *(see subsection d)*.

The following material *(subsections a-f)* will review current trends and status of public school finance in Minnesota school districts and will discuss these developments within Burke's broad principles.

a. *GOVERNMENT RESPONSIBILITY*. The historical development of education in the United States placed the basic responsibility for education with the individual states. Related to this are two issues with which

Burke concerns himself--the role of church and other private schools, and the need for federal government participation in school financing.

Inflation, growing educational costs, and their resulting impact on tax resources have tended to increase preoccupation with nonpublic school issues. For instance, church schools were usually able to operate at a lower cost with no drain on the tax dollar; that picture has changed drastically. As the church schools found it necessary to hire more lay personnel, new concerns arose. These concerns focus on how the public school system might handle the financial impact should private schools be forced to close. Furthermore, while direct aids to parochial schools are unconstitutional under the federal constitution and many state constitutions, means are being devised to offset parochial unit costs through the "child benefit" and "general welfare" provisions of those constitutions.

The question of federal participation in the financing of public education no longer centers on whether or not federal appropriation is desirable. Today, issues deal with the *method* and *scope* of federal financing. At the present time, the federal input is relatively small, and the primary source is categorical aids. The important fact, however, is that the trend is toward increasing federal money contributions. Significant steps in this direction were taken with the National Defense Education Act of 1958 and the Elementary and Secondary Education Act of 1965. Both of these programs fund categorical services. As indicated by the proponents of increased federal funding, the federal government collects two-thirds of all taxes, yet pays only 6 percent of the cost of education. Besides, the federal tax system is viewed as the only tax structure which is broad enough to collect the large amounts of money needed for public education, and the federal income tax is less regressive than the local property tax. Thus, if the principle of equalization is to apply on a national level, the proponents of increased federal funding argue that this will have to be accomplished through some form of federal foundation program aid.

b. *DECENTRALIZATION*. Public education in Minnesota, as well as in most other states, is decentralized through local school boards and districts. Local school board members are viewed as state agents with special duties and responsibilities. This structure allows them to operate relatively free from political pressure but still recognize the unique requirements of public education, as compared to other governmental functions. Public education must be responsive to local needs.

The major problem of decentralization deals with its *size* and *scope*, and current efforts to consolidate school districts are aimed at solving this. Minnesota reduced the number of its school districts from 7,685 in 1940, to less than 450 in 1974. A district should be large enough to offer a complete educational program, yet should not be so large as to prevent local responsiveness. From the fiscal viewpoint, a small geographical size may provide a very restricted type of tax base, while a larger area tends to yield a more adequate and diversified tax base.

c. *INITIATIVE AND ADAPTABILITY*. Of all the principles outlined by Burke, the area of initiative and adaptability seems most infringed upon by the present trend of public school financing in Minnesota. This principle assumes a standard of good, "average" schools. It permits some school districts to provide opportunities well above the norm in order to provide a stimulus for raising the average, and it encourages high expenditure levels which do not make the fiscally able conform to some norm. In contrast, the current Minnesota system predetermines a fiscal average and directs all districts to the level of that norm. Noted later *(subsection d)*, this procedure was stimulated by recent court decisions and is now a national trend.

The decentralized structure of public education provides a framework for local decisionmaking, and this permits a degree of initiative and adaptability. However, this option must be exercised within the boundaries of fiscal restraint. This situation presents some form of dilemma to educators. They are constantly urged to provide innovative and exemplary programs yet often reminded that they must operate within a restrictive fiscal policy.

In the past, efforts to finance a better educational program were made possible because local school boards were able to set property tax levies. This ability to tax is now restricted and has been coordinated with state aid levels to limit the maximum resources available to school districts. Only those districts below the fiscal average may receive additional aids. Although the law provides an exception to these restrictions in the form of a local referendum to increase tax levies, most attempts to use this means have been unsuccessful.

Taxes, in general, have never been favored; and the property tax, specifically, has been subject to a great deal of criticism. Regardless of its faults, the property tax remains the most practical means of local fiscal support to the school districts. While there are some exceptions, local school boards generally set their tax levies in terms of dollars rather than mill rates. However, the basis used in determining the dollars available for levying is a prescribed number of mills per present statute. In Minnesota, the dollar levies are certified to the county auditor, who determines a mill rate by dividing the dollar levies by the assessed valuation of all taxable property contained within the school district boundaries. The mill rate is expressed in terms of one-tenth of a cent per dollar of assessed valuation. It is merely a mathematical factor used to apply the tax rate to individual pieces of property.

d. *EQUALIZATION*. It is obvious that all school districts do not have equal fiscal resources, thus the idea of equalization. The basic idea of providing some means of equalization has been around for a long time. Minnesota made its first attempt at fiscal equalization in 1915 when it provided funds, known as supplemental aid, to school districts with low valuation and high tax rates.

Burke (1957) points out the barriers in attempting to reach de facto equalization. Even where dollar resources are identical, there can be no guarantee of absolute equality, effort, or opportunity. Also, the idea of totally maintained equality excludes the possibility of "competitive betterment." It was, perhaps, for these reasons that a program of equalization through a minimum foundation program found acceptance for many years. The foundation program for public school aids in Minnesota was adopted in 1957. In brief, the program provided a stated amount per pupil in average daily attendance less a calculated "local effort" based on local district property valuation. However, to meet needs beyond this minimal provision, local districts were usually allowed to tax above this level. The courts have since concluded that optimal equality is not achieved through this approach (Johns, Kern, & Jordan, 1972). A series of court decisions, spearheaded by the *Serrano* and *Rodiguez* cases, indicated that a child's educational opportunities cannot be dependent upon the wealth of his school district. These court decisions also presumed that educational equality is positively related to spending equality.

Major changes have been made in the Minnesota state aid program beginning with the 1971 legislative session. Although the foundation program still exists, it now directs all districts toward a predetermined average amount of resources for general program purposes. Levy limit walls, placed around capital outlay by the 1971 Legislature, were limited further by the 1973 Legislature. The 1973 Legislature also equalized bus transportation levies and took further action to restrict significant income sources not covered by the 1971 action.

e. *FISCAL INDEPENDENCE*. Fiscal independence refers to independence of school districts from review of their actions (usually fiscal) by other agencies. This is not a current problem in the state of Minnesota. In fact, most Minnesota school districts are classified as *Independent School Districts*. The practice of fiscal review, however, has a negative background, especially in reference to city school districts. In the past a movement against fiscal independence was led by a group of political scientists who felt that the effect of school district taxing power should be coordinated with the effects of other local taxing units. This has resulted, at least in parts, to the present system of fiscal monitoring by the state education agency.

In some areas of the country where fiscal independence is not so prevalent, school districts must take their annual budget to the electorate for approval. In Minnesota the only fiscal issues which must be brought to a vote of the people are bond issues for building programs and a referendum to exceed taxing limitation. It should be noted that the state legislature has placed a great deal of fiscal restraint on Minnesota school districts since 1971. As a result, the State Department of Education has added the roles of review, guidance, and control in relation to the local districts. They have been handling these responsibilities in a manner that assists local districts to meet their financial requirements.

f. *STATE SUPERVISION*. Burke (1957) discusses various types of state reviews and controls in the principle of state supervision which include the following: taxing limits; budgetary review; mandatory legislation; state approval of expenditures; debt limits; and preaudits. All are strong restricting measures, but not all are in force in the state of Minnesota.

Minnesota school districts are not subject to preaudit or to budgetary review in the sense that Burke suggests. The State Department of Education recently discontinued a report form which asked for annual budget figures. When it was in operation, the form was used as a reporting and not a controlling device. Although there is a law which requires school districts to publish a summary statement of their budget, it may not be quite accurate to view such publication as a serious control since it is not understood as such my many. By like token, the state is not involved in approval of expenditures. Some individual programs are subject to preapproval in order to qualify for aids; however, no formal process is in existence for expenditure approval other than the normal post-audit.

The three controls very much an actuality in Minnesota are mandatory legislation, tax levy and debt limitations.

Mandatory legislation can be a control that poses serious problems. This is especially true with the new limitations on resources imposed by the 1971 and 1973 Legislatures. If a newly mandated program is enacted without additional forms of aid to cover its cost, the local school district is forced to reduce some parts of its existing school program to finance the activity. By placing levy limitations on school districts (which also quite directly affects expenditure levels), the legislature is indirectly forcing school districts to develop educational priorities and formalize cost-benefit relationships.

Tax levy limitations and debt limitations are discussed later in greater depth *(Section B2)*, but it will suffice to note that they are basic to fiscal procedure in Minnesota school districts. Also, the tax levy limits are the most restrictive elements in the fiscal scene today.

B. SPECIAL EDUCATION BUDGETING RESOURCES

1. AIDS FOR SPECIAL EDUCATION

a. *STATE AIDS AND TUITION*. Special education aids are paid only on programs approved by the State Department of Education. State aids partially reimburse school districts for costs incurred in conducting an approved program of special education. Basically, they apply to instructional costs for salaries, equipment and supplies, examinations, contracted services and residential placement. The following material provides an overview on current special education funding guidelines.

The maximum reimbursement for full time teachers is $10,000.00 for the regular school year. This will affect the special education aids generated during the current school year and paid during the next school year.

The state will also assume the full cost of the education of a handicapped pupil for whom parental rights have been terminated by a court order or for whom no district of residence can be determined providing the pupil resides in a state institution or a licensed residential facility. This does not include pupils residing in a foster home or a foster group home. School districts will generate aid on such pupils during the current school term and will be reimbursed for the remaining costs after other aids are paid during the next school year.

School districts which assumed the costs of trainable mentally retarded pupils for whom parental rights have been terminated or for whom no district of residence could be determined residing in a state institution or a licensed residential facility during the current school term will be reimbursed $550.00 for each such pupil served. Payment will be made during the next school term.

The state will pay transportation aids directly to school districts providing educational programs for nonresident handicapped pupils residing in state institutions rather than to the school district of residence of the pupils. This is effective for aids paid during the current school term in accordance with present legislation. This law is too complicated to be completely explained; however, the law briefly provided for the following:

The law presently provides for the state to assume 80 percent of all transportation costs with no limit for Minneapolis and St. Paul on a current basis. All other school districts will be paid the difference between the per pupil income from a one-mill levy on the district EARC valuation and the average per pupil cost on a current basis. The average per pupil cost for each district is calculated according to a formula which, in effect, places a limit on such costs. For example, transportation aids paid in 1976-77 will be based on 1976-77 transportation costs.

When a pupil is enrolled in a special class in a school district other than his district of residence, the school district providing the service makes a tuition charge to the child's resident district. This tuition charge is not reimbursed. The special education reimbursement is paid only to the district providing the service; however, the child's resident district benefits since the reimbursement lowers the tuition charge. The resident district continues to draw the foundation aid.

The tuition rate to be charged for any handicapped child shall be the actual cost of providing special instruction and services to the child including a proportionate amount for capital outlay and debt service minus the amount of aid for handicapped children received on behalf of that child.

b. FEDERAL AIDS. The use of federal funds requires completion of certain report forms. While the fiscal nature of these reports may seem of secondary importance, they do have a legitimate purpose. Reports assure uninterrupted funding of work and account for any and all federal dollars expended. Fiscal reports for all federal projects are basically the same. Consequently, if you have followed any single program through from start to finish and filed the necessary reports, you have gained useful experience.

2. STATUTORY LIMITATIONS

The 1971 Legislature greatly altered the tax levy limits as a result of strong taxpayer concerns. At the same time, a series of court decisions (*See Section A3d*) put a new definition on equalization which strongly affected the form of the new legislation. All school districts were to be headed toward a state average.

In order to understand the situation, it is helpful to view a simplified framework of a school district's fiscal structure:

- state and local financed maintenance cost, including most normal general operating costs of the district except as noted
- general operating costs excluded from state and local maintenance costs are primarily community services and federally financed programs. An attempt is made to approach net cost by reducing expenditures to the extent that they are self-supported by receipts from lunches, materials, school auxiliary activities, etc.
- transportation costs, which have been stated separately because of the variability of these costs among school districts
- capital outlay costs
- debt service costs

The 1971 Legislature attacked the problem from several angles, and only debt service was left without some tax limitation action. Debt service varies among districts and entails the legalities of a commitment to pay. The level of total debt itself has a limitation which is expressed as 10 percent of the actual market value of all taxable and exempt property within the district's corporate limits, as certified by the county auditor.

The capital outlay levy was limited to an increase of two Equalization Aid Review Committee (EARC) mills above the previous year's levy to a total of eight EARC mills. The purposes for which the money might be spent was restricted.

Transportation costs were removed from the General Fund and funded separately. A separate tax levy was authorized for transportation with only a loose restriction that the levy reflects estimated eligible pupil (living one mile or more from school) costs, less state reimbursement. No provisions were made for ineligible transportation costs or for excess costs in the area of general operating costs which were excluded from state and local maintenance costs. Since federal programs have their own aids, the effect of this action was to leave the community service activities unfunded except receipts from summer school aids and adult education fees.

The state and local maintenance cost information was compiled based on data from its two major resources: property taxation and state foundation aids. All school districts in the state were classified as low cost or high cost districts, in relation to their 1970-71 maintenance cost per pupil unit as compared to a level of $663.00 per pupil unit.

For 1972-73, all districts were allowed to increase their resource level by $87.00 to a level of $750.00. "High cost" districts were allowed to *grandfather* their excess maintenance cost level as a constant amount, less handicapped aid. "Low cost" districts were allowed additional financing to permit their movement toward the predetermined average level. For the 1973-74 fiscal year, this level was set at $788.00. The attainment of these levels was permitted by a tax levy limitation of 30 EARC mills for "high cost" districts and a proportionally lower limit for "low cost" districts with the difference being provided by state foundation aid.

It is important to note that these are not restrictions on spending per se, although they may imply restrictions on availability of resources to spend. In this application of the 1971 legislation, the format controlled only the major revenue sources. Categorical aids (other than handicapped aids), aids in lieu of taxes, and miscellaneous income sources were not applied to the concept. The 1973 Legislature further stressed limitations in the same direction. Capital outlay tax limitations were further restricted or enhanced (depending upon the nature of the district) by stating the limitation in the lesser of either $65.00 per pupil unit or 10 EARC mills.

Transportation was "equalized" by a consistent one EARC mill levy limitation plus estimated net bus depreciation, with the remainder of eligible costs to be provided through state aid. Generally, it can be stated that no real provision was made for covering ineligible transportation costs, although a token appropriation of $700,000 was made to cover transportation of ineligible elementary students because of extraordinary traffic conditions. State aids for transportation for 1974-75 were restricted to the lesser of actual cost and 110 percent of 1972-73 average cost.

Community services received some consideration at the 1973 session. A school district was permitted to levy up to one dollar per capita for community services, if it established a community school advisory council and had such council approved by the State Department of Education. This may or may not cover program costs, but it did receive some recognition in financing.

In the area of state and local maintenance cost, some minor revenue items were repealed. The aids in lieu of taxes were started on a phase-out schedule, and the high cost district *grandfather* levy was started on a long-range elimination schedule. Financing levels were set at $820.00 for 1974-75, which was an increase of approximately 4 percent, and at $860.00 for 1975-76. However, these were further adjusted for the 1974 session. For low cost districts the phase-out schedule permits them to recoup one-sixth of their differential from predetermined cost in 1973-74, one-third of the remainder in 1974-75, and one-half of the remainder in 1975-76.

Apparently, the 1974 Legislature recognized that some of the levels set in 1973 were unrealistic, especially in view of rampant inflationary costs. Consequently, transportation aid provisions for 1974-75 were raised from 110 percent to 115 percent of 1972-73 costs, and an additional levy was permitted to cover future costs of bussing ineligible elementary students for safety reasons.

The financing levels of state and local maintenance costs were adjusted to $825.00 for 1974-75, and to $875.00 for 1975-76. Despite these measures, the adjustments represent under 5 percent increase in 1974-75 and just over 6 percent in 1975-76; these hardly parallel current inflationary trends. In addition, the 1974 Legislature eliminated the factor of the handicapped aid reduction so that it can be added into the *grandfather* levy for "high cost" districts.

This has been a general presentation of the legislation through the last few years. Some special adaptations of the concept apply to the Minneapolis and St. Paul districts because of their size and character. A school district could gain additional taxing authority by passing a public referendum on the specific question of raising additional taxes, but this provision is usually seen as politically unrealistic. The referendum may be held at any time, but no more frequently than once a year.

3. PRIVATE SOURCES

By far, the greatest part of a school district's income comes from two major sources. These are taxation and aids from other units of government. The possibilities of supplementing these sources with significant amounts of income from other areas is quite limited.

a. *FEES*. One source of private funds is made possible by the delegation of general management of the school system to the local school board. The board has the authority to charge fees for the occasional use of building facilities, sell surplus or obsolete supplies and equipment, rent entire buildings or parcels of land, and charge fees for certain courses or supplies. It should be noted, however, that the rental of buildings or parcels of land for purposes other than educational can endanger the tax exempt status of that property.

The ability to charge tuition and fees is severely restricted by law and state regulations. School districts are under a mandate to provide a free education through the normal twelfth grade level program for the residents under its jurisdiction. A district cannot charge a resident child tuition for required program offerings, but it can charge a nonresident either through the resident district or directly through the parents if the placement is by the parent's choice alone. This is a general statement of tuition application. Note that requirements in the area of special education are defined separately in the laws and regulations. Because programs such as adult education are beyond normal requirements, tuition may be charged to residents and nonresidents alike.

The prohibition against charging for textbooks for normal programs has been specifically stated in the law for some time. However, some school districts require a student to provide his own course materials, to pay for materials when a student makes and retains an item (such as in woodworking), and to pay fees for certain services (such as towel service in physical education). These have produced some form of source of private funds, but the legislature has enacted legislation which would further restrict these practices.

b. *GRANTS AND GIFTS*. Another possibility of income from private sources is in the area of grants or gifts. Grants or gifts may generate from individuals, local organizations, or foundations. An individual may like the local hockey team and donate funds for skates or uniforms, the PTA may donate funds for trees and shrubbery around a school building, or a philanthropic foundation may provide a grant to conduct a research project. For example, the Bush Foundation, the Hill Foundation and the Huestad Foundation are well known for their generous funding of special education projects and other educational activities in Minnesota.

A gift or grant should be accepted formally by the school board, not only because that body is the only one with authority to do so, but because there could be strings attached which require consideration of the public interest. A gift or grant which forces school district expenditures, such as providing one-fourth of the cost of new uniforms if the school district pays the rest, may not be in tune with the best use of funds under a situation of restricted finances. After the monies have been formally accepted by the school board, it is recorded as revenue in the proper fund. Subsequently, the money is expended by following established purchasing and expenditure procedures.

4. LEGAL FUNCTIONS

As an agency of state government, the local school district draws its powers and authorities from state law. That body of law sets limits on the activities for which the school district can expend monies.

The state law generally gives the local school board a broad power to manage the district and conduct its educational functions. However, the law does specify certain activities, and in such instances, it is made quite clear whether the activity may or may not be pursued. There are two opposing legal views regarding the situation where the law is silent on a specific activity. One suggests that since the activity is not specifically authorized, it cannot be done. The other suggests that since the activity is not specifically prohibited, it can be done under the broad general powers of the school board. These situations must be interpreted in the context of the total law and are normally settled by the Minnesota Attorney General.

In any event, a school district cannot do everything for which it may have a penchant. For instance, a school district may desire public sidewalks for the safety of children walking to a given school, but it cannot build them because this activity is a function of the local municipality. The school district can petition the local municipality to build the sidewalks and may share a proportion of the total assessment, but the school district cannot legally spend funds to conduct activities which are outside of its functional jurisdiction.

5. PROGRAM COMPETITION

In a situation of limited resources, any given program within the system will find itself restricted to the extent of demands made by other programs. In the budgeting process "need" is a very relative word and is influenced by varying biases. After mandated programs and inescapable fixed costs are subtracted, the competition between programs for the remainder can be intense.

This also has application at a broader level. The local school board is, after all, a representative of the public. If local political pressures are strong enough, the board may not even levy the restricted amounts possible under the law, thus reducing the total available funds. Likewise, the local school board has every right to accede to local biases and political pressures to favor a given program, even if this must be done at the expense of other programs. There is no "pot of gold at the end of the rainbow," and there is no amount of unlimited resources available to public education in Minnesota today.

C. REVIEW OF MATERIAL

The introduction before Section A stated the general purpose of Objective I, "to give insight into who pays the bill and how they do so." This was accomplished by covering the following material:

- principles of finance for special education;
- state, federal, public and private funding sources for special education;
- reimbursement procedures in calculating projections for use in budgeting planning in special education; and
- districts' legal responsibilities and restraints for serving the resident/nonresident and handicapped student in special education.

Since the sources of revenue were of prime importance to the accomplishment of Objective I, they have been included in the required readings.

WRITTEN ASSIGNMENTS

1. Using the project budget provided with required reading materials, reduce the annual local expense on this project by utilization of revenue sources outside of reimbursements. Present a case for the continuation of this project using this cost reduction as an argument.

2. Decide whether or not your district is in accord with the current interpretation of equalization as expressed by the courts. State the reasons for your position. Suggest alternative sources of revenue and/or manner of distribution by which public education might be financed in today's economy.

3. Identify the organizational unit in your school district which is responsible for special education. Explain the procedures by which budget funds are allocated to this function. List and discuss the restraints placed on allocation of funds to this section.

REQUIRED READINGS

1. Bright, F.D., Harvey, S.W., Bernat, L.A., et al. Minnesota education 1973: An overview. Update, 1973, 7(7), 1-7.

2. Burke, A.J. Financing public schools in the United States. New York: Harper & Brothers, 1957.

3. Education Research Policy Institute of Educational Testing Service. The implementation of change in education of the handicapped: Three policy papers on the implementation of P.L. 94-142 (report). Washington, D.C.: Bureau of Education for the Handicapped, U.S. Office of Education, 1976.

4. Minnesota federal/state program guide for elementary and secondary schools. St. Paul: Minnesota State Department of Education, 1976.

5. Minnesota Session Laws 1973.

6. Proposal writer's handbook. Washington, D.C.: National Association of State Directors of Special Education, 1976.

7. Reimbursement pattern. St. Paul: Minnesota State Department of Education, Special Education Section, 1973.

8. Sources of funding. St. Paul: Minnesota State Department of Education, Office of Developmental Disabilities, 1976.

9. Understanding grant-making foundations. Washington, D.C.: National Association of State Directors of Special Education, 1976.

REQUIRED READINGS

REQUIRED READING

1

MINNESOTA EDUCATION 1973: AN OVERVIEW*

At the end of the 1971 legislative session, a review of the financing problems in education indicated difficulties which could and did occur. In 1973, the legislative session had more time to deliberate on a final bill because of two emerging major trends which were of concern to the legislature: children in low-cost districts receive the maximum feasible educational opportunities under increased financing, and declining incomes because of the combination of state aids and levies which were determined by or greatly dependent upon school enrollments.

In general, recent programmatic changes have been fully financed. Current financing has been introduced for transportation and could serve as a model for special education legislation in following sessions.

A general review of educational laws reveals the following areas which deserve more study:

- the adequacy and equity of agricultural payments used to reduce local levies for operating costs;
- the justification for using inlieu payments for the further reduction of local levies for operating costs;
- update of the aids formula replacing the 1970-71 base and allowing for other differentials, especially the higher cost of special education;
- provision of flexibility in financing by which new programs, critical in providing all children with broad educational exposure, can be initiated;
- adoption of a means by which districts having excessive tax delinquencies can be helped;
- improving the liquidity position of many districts which suffer from cash shortages in meeting cash flow problems;

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*Bright, F.D., Harvey, S.W., Bernat, L.A., et al. Minnesota education 1973: An overview. Update, 1973, 7(7), 1-7. (Summary)

- simplification of educational law by establishing only one type of school district;
- resolving the nature of financing local innovative programs other than by state and federal limited sponsorship--possible by using a power equalizing formula so that districts both rich and poor in property valuation can innovate; and
- resolution of the problem where enforced cutbacks in the high-cost districts may impair quality programs in the quest for equal educational opportunity.

REQUIRED READING

2

PRINCIPLES AND POLICIES UNDERLYING EXPENDITURES*

Public school finance policy in the United States generally presumes governmental responsibility for education, decentralization, initiative and adaptability, equalization, fiscal independence for school government, and state oversight. Since emphasis upon any one of these concepts easily can impinge upon others, policy requires a delicate balancing of principles. Governmental responsibility and decentralization require reappraisal as economic, social, and international conditions change. Decentralization which does not promote the national and state interests in education as well as the local is a policy of dubious value. The national and state governments cannot neglect education by creating a decentralized structure for its goverment and operation. They must take positive leadership. State oversight and supervision should help and strengthen local government, not weaken it. Adequacy of provisions is the test of federal, state, and local policy in education.

Initiative and adaptability in education matters and equalization efforts must be considered together. Improvement and adaptation require operational freedom, access to resources, heterogeneity, and encouragement for those who are willing to pioneer and take risks. The able are encouraged to move ahead--inequality is not an evil. The true function of the equalization principle is the leveling up of educational opportunity without leveling down opportunities. Equalization is the gradual attainment of higher and higher levels of adequacy as the dynamic principle reveals the potentialities of schools.

Education generally is considered a state function administered by state agencies of local jurisdiction independent of local government. This policy is not consistent with the principle of unified local government over a given area. Fiscal independence should be accompanied by fiscal responsibility and maximum coordination and cooperation with local government.

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*Burke, A.J. Financing public schools in the United States. New York: Harper & Brothers, 1957. (Summary)

The maintenance of separate publicly financed schools increases overhead, precludes maximum use of plant personnel and materials, and duplicates services. Where government helps finance schools owned and operated by private corporations or groups, serious issues of control arise.

REQUIRED READING

3

THE IMPLEMENTATION OF CHANGE IN EDUCATION OF THE HANDICAPPED: THREE POLICY PAPERS ON THE IMPLEMENTATION OF P.L. 94-142*

Public Law 94-142, Education for All Handicapped Children Act of 1975, provides a new standard in magnitude and comprehensiveness in federal aid to education. It is intended to assure that all handicapped children have a free and appropriate education geared to their individual needs. States are entitled to a substantial portion of federal support to cover the costs of meeting those ambitious goals. Whether that law will accomplish its purposes, however, will depend upon far more than the careful policy development and legislative draftmanship that its proponents and sponsors have provided. Effective implementation will be the key, and effective implementation involves identifying potential issues implicit in the legislation and developing approaches to meeting them that will best serve the law's purposes. These policy papers have been designed to assist in that process by seeking to provide a systematic analysis of the issues in three central porvisions of the law:

- the identification of all handicapped children,
- the development of individualized educational programs, and
- the financing of full services.

In developing this issue statement, attention has been given to state developments, procedures, and funding practices; and research has involved an analysis of federal legislation, a review of selected state programs, an examination of the professional literature, and numerous discussions with scholars and practitioners in the field.

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*Education Research Policy Institute of Educational Testing Service. *The implementation of change in education of the handicapped: Three policy papers on the implementation of P.L. 94-142* (report). Washington, D.C.: Bureau of Education for the Handicapped, U.S. Office of Education, 1976. (Summary)

4

MINNESOTA FEDERAL/STATE PROGRAM GUIDE FOR ELEMENTARY AND SECONDARY SCHOOLS*

STATE ADMINISTERED FEDERAL PROGRAMS

FINANCIAL ASSISTANCE TO EDUCATIONALLY DEPRIVED CHILDREN, P.L. 89-10, Elementary and Secondary Education Act, Title I, Part A, as amended.

Purpose: To provide aid to children in public or nonpublic schools who are achieving a year or more below grade level through financial assistance which encourages and supports the establishment and improvement of special programs for children in need of supplemental instruction in the basic skills.

Eligible Participants: Local school districts may submit applications. Children eligible to be served are those who reside in attendance areas having an incidence of poverty greater than the district-wide average and who, on the basis of a needs assessment, appear to have the greatest need for services. In Minnesota, emphasis is placed on providing instructional services in the basic skills for eligible children in grades 1-3.

Application Procedures: The local school district plans and submits a project application to the State Department of Education.

Deadline: Deadlines for submission of project proposals are determined yearly by the Department, usually sometime in the summer months.

Basis for Award: The State's annual allocation, and consequently a school district's entitlement is based on the number of children aged 5-17 from families whose income is below the poverty level, using the Orshansky poverty index plus ⅔ the number of children from families receiving more than $4,250 in AFDC payments, plus the number of children in foster homes. This number is then multiplied by a percentage of the State's average per pupil expenditure.

Basic Provisions: Funds may be used to finance any State approved educational project designed to aid educationally disadvantaged children. Specific expenditures may include monies for administration purposes, educational materials, and teacher salaries and training programs for teachers of disadvantaged children.

Federal Support: 100% of program. No matching funds necessary.

State Plan Submitted: The initial State Plan was submitted in 1966 and is amended yearly to reflect changing state needs and priorities.

Funding Levels:

	Federal Appropriations	State Allocations
1974	$1,653,750,000	$21,021,021
1975	1,820,550,000	25,155,468
1976	1,882,212,000	24,645,701
1977	2,050,000,000†	

Disbursement of Federal Funds: Monies are drawn as needed from United States Government accounts through the letter of credit system by the State Department of Education and disbursed monthly to school districts as requested for current operations.

Publications, Regulations: Regulations published in 45 CFR, part 116.

State Administrator:

Jack Wm. Hanson
Title I Administrator
Minnesota Department of Education
807 Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2181

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†Total Grants for Disadvantaged

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*Minnesota federal/state program guide for elementary and secondary schools. St. Paul: Minnesota State Department of Education, 1976. (Reprinted in part by permission)

EDUCATIONALLY DEPRIVED CHILDREN — SPECIAL INCENTIVE GRANTS, P.L. 89-10, Elementary and Secondary Education Act of 1965, Title I, Part B, as amended.

Purpose: To provide an incentive for an increase in state and local funding for elementary and secondary education in the states.

Eligible Participants: State educational agencies. Local educational agencies receive grants from the state.

Application Procedures: State education agencies apply directly to the Commissioner of Education. LEAs apply to the Title I Administrator, Minnesota Department of Education. Contact the Title I office for information and application forms.

Deadlines:

Basis for Award: States are entitled to grants if the state effort index for the second preceding fiscal year exceeds the national effort index for such year.

Basic Provisions: Funds may be used for special projects which meet the needs of educationally deprived children. No state shall be eligible to receive a special incentive grant in excess of 15 percent of the total grant for Part B.

Federal Support: A state may receive up to $1.00 per eligible child for each one-hundredth of a percent by which it surpasses the national effort index.

Funding Levels:

	Federal Appropriations	State Allocations
1974	$17,855,115	$2,346,017
1975	14,000,000	1,739,156
1976	16,538,000*	2,000,000*

Disbursement of Federal Funds: The Commissioner of Education makes awards to the state education agency, which, in turn, grants funds to local education agencies.

Publications, Regulations: Regulation published in Title 45 CFR Part 116.

State Administrator:

Jack Wm. Hanson
Title I Administrator
Minnesota Department of Education
807 Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2181

EDUCATIONALLY DEPRIVED CHILDREN—SPECIAL GRANTS FOR URBAN AND RURAL SCHOOLS, P.L. 91-230, Elementary and Secondary Education Act, Title I, Part C, as amended.

Purpose: To meet the special educational needs of educationally deprived children, concentrating on preschool and elementary programs.

Eligible Participants: The Office of Education selects eligible districts using the state conducted comprehensive survey of areas with the highest concentration of children from low income areas.

Application Procedures: LEAs submit proposals to the Title I Administrator in the Minnesota Department of Education. Contact the Title I Office for information and application forms.

Deadlines:

Basis for Award: The award may not exceed 40 percent of the grant to an LEA under Title I, Part A.

Basic Provisions: Emphasis is placed on preschool and elementary school programs.

Federal Support: No matching of funds is required.

Funding Levels:

	Federal Appropriations	State Allocations
1974	$47,701,044	$546,523
1975	38,000,000	556,894
1976	Not Funded	-0-

Disbursement of Federal Funds: Grants are made to SEAs by OE and in turn to LEAs.

Publications, Regulations: Regulations are published in Title 45 CFR, Part 116.

State Administrator:

Jack Wm. Hanson
Title I Administrator
Minnesota Department of Education
807 Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2181

GRANTS TO CHILDREN IN STATE INSTITUTIONS FOR THE HANDICAPPED, P.L. 89-10, Elementary and Secondary Education Act, Title I, as amended.

Purpose: To provide special and remedial educational services to children who reside in state institutions for handicapped children. Programs are designed to help these children acquire competency in the basic skills or to acquire necessary learning readiness skills.

Eligible Participants: Any State-supported residential institution for handicapped children may apply. Handicapped children may include those children who are mentally retarded, blind, deaf, emotionally disturbed, or orthopedically impaired. Local school districts which have assumed responsibility for serving those children who reside in state institutions may also apply as of FY 1975.

Application Procedures: Institutions submit proposed projects to the State Department of Education through the Commissioner of Welfare. Local education agencies apply directly to the State Department of Education.

Basis for Award: Both the institution's and the local school district's entitlement is based on the average daily attendance of those children ages 5-21 who are receiving services in educationally oriented programs. The amount of the entitlement is equal to 40% of the per pupil expenditures for the previous fiscal year.

Federal Support: 100% federally funded; no matching necessary.

State Plan Submitted: The initial State Plan was submitted in 1966 and is amended yearly to reflect changing state needs and legislation.

Funding Levels:

	Federal Appropriations	State Allocations
1974	$85,777,779	$554,423
1975	88,000,000*	678,289
1976	90,000,000*	578,538

Disbursement of Federal Funds: Funds are paid to institutions through the Department of Welfare. Funds are paid to local school districts through the Department of Education.

Publications, Regulations: Regulations published in 45 CFR, part 116

State Administrator:

John Groos, Director
Special Education Section
Minnesota Department of Education
Sixth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-8179

GRANTS FOR CHILDREN IN STATE INSTITUTIONS FOR NEGLECTED OR DELINQUENT CHILDREN, P.L. 89-10, Elementary and Secondary Education Act, Title I, Secondary Education Act, as amended.

Purpose: To expand and initiate educational programs for children in treatment centers for neglected or delinquent children.

Eligible Participants: Any treatment center directly operated by the State Department of Corrections having an average daily attendance of 10 or more may apply. Local school districts which serve adjudicated children in private treatment centers or children assigned to facilities for the neglected located within their district may also apply, if they serve an average daily population of ten or more.

Application Procedures: State operated treatment centers submit project applications to the Department of Education through the Commissioner of Corrections. Local school districts apply directly to the State Department of Education.

Basis for Award: The entitlement of both the state-operated treatment centers and local school districts is based on the average daily attendance of such children. Grants are made for 40% of the per pupil expenditures for the previous fiscal year.

Basic Provisions: Grants are made for educational projects of sufficient size, scope and quality to insure impact on the most pressing needs of the children. Specific costs allowable include instruction, evaluation, administration, and some equipment.

Federal Support: 100% of the program is federally supported; no state or local matching is necessary.

State Plan Submitted: The initial State Plan was submitted in 1966 and is amended yearly to reflect changing state needs and legislation.

Funding Levels:

	Federal Appropriations	State Allocations
1974	$25,448,869	$636,815
1975	26,820,749	510,069
1976	27,000,000	319,131

Disbursement of Federal Funds: Grants are made to institutions through the Department of Corrections. Grants are made to local school districts directly through the Department of Corrections.

Publications, Regulations: Regulations published in 45 CFR, part 116.

State Administrator:

John Groos, Director
Special Education Section
Minnesota Department of Education
Sixth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-8179

EDUCATIONALLY DEPRIVED CHILDREN — MIGRANTS, P.L. 89-10, Elementary and Secondary Education Act, as amended.

Purpose: To expand and improve educational programs to meet the special needs of children of migratory agricultural workers or of migratory fishermen.

Eligible Participants: State education agencies, local education agencies and private non-profit organizations with migrant educational programs.

Application Procedures: The state submits its migrant educational program to the Office of Education. LEAs and private non-profit organizations should contact the Migrant Director for information and application forms.

Deadlines:

Basis for Award: The award to states is based on the number of full-time migratory children aged 5-17 times a percentage of the states per pupil expenditure. The state allocates funds to eligible applicants.

Basic Provisions: Funds may be used to identify and meet specific needs of migrant children through remedial instruction, health, nutrition, psychological services, cultural development, and pre-vocational training and counseling.

Federal Support: 100%

Funding Levels:

	Federal Appropriations	State Allocations
1974	$ 78,331,437	$534,671
1975	94,229,000	757,734
1976	100,000,000*	814,656

Disbursement of Federal Funds: Funds are awarded to state educational agencies who in turn allocate funds to eligible applicants.

Publications, Regulations: Regulations are published in Title 45 CFR Part 116.

State Administrator:

I. Peter Moreno, Director
Migrant Education Section
Minnesota Department of Education
807 Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2181

FOLLOW THROUGH, P.L. 93-644, Headstart-Follow Through Act, Title V, Part B.

Purpose: To provide special programs of instruction, health, nutrition, and other education-related services which will aid children in developing their full potential, and sustain gains made from Headstart and other quality preschool programs.

Eligible Participants: Communities with a full-year Headstart or similar preschool program and the resources to provide Follow Through's full range of services. Grants are usually awarded to LEA, but may be awarded to local community action agencies or other qualified agencies.

Application Procedures: Contact the Title I Administrator for further information.

Deadlines: Applications for FY 1975 were due March 10, 1975.

Basis for Award: Communities recommended by the Minnesota Department of Education submit applications to OE. No additional projects are being added.

Basic Provisions: Funds may be used for project activities not included in services provided by the school system, such as remedial teachers, teacher aides, materials, physical and mental health services, social services, staff and program, nutritional improvement and parent activities. Funds may not be used for regular teachers' salaries, construction, and for other purposes normally the fiscal responsibility of the school system.

Federal Support: A local contribution of 25 percent of the Follow Through funds may be required.

Funding Levels:

	Federal Appropriations	State Allocations
1974	$53,000,000	$427,550
1975	53,000,000	464,431
1976	41,500,000*	360,908

Disbursement of Federal Funds: Funds are disbursed directly to the applicant.

Publications, Regulations: Regulation published in Title 45 CFR, Part 158.

State Administrator:

Jack Wm. Hanson
Title I Administrator
Minnesota Department of Education
807 Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2181

PROJECTS TO ADVANCE CREATIVITY IN EDUCATION, Elementary and Secondary Education Act, Title IV, Part C. Educational Innovation and Support, P.L. 93-380 (Formerly ESEA Title III).

Purpose: To stimulate the development of creative and innovative programs in elementary and secondary schools, to establish supplementary education services centers, and to provide for guidance and counseling proposals which are not necessarily exemplary or innovative, but which meet the conditions of establishment, maintenance, and improvement of guidance, counseling and testing programs.

Eligible Participants: Local education agencies.

Application Procedures: The local education agency prepares and submits an application to the State Department of Education in accordance with the FY 1972 Minnesota State Plan for ESEA, Title III. Before the final proposals are submitted, a letter-of-intent is forwarded to the Division of Planning and Development. Projects may be funded for a maximum of three years.

In the case of application for discretionary grants administered by the U.S. Office of Education, the local school district submits a letter-of-intent form, followed by a pre-proposal directly to USOE in accord with Section 306 of the Federal Title III Guidelines. Forms and guidelines are available on request from the Division of Planning and Development.

Deadlines: Letters of intent have been due in October or November, final proposals in January or later.

Basis for Award: Each state is allocated a percentage of the total amount appropriated for ESEA, Title III, based on a per-pupil ratio. Proposals for state administered funds are reviewed competitively followed by selection of projects for funding. Pre-proposals submitted for USOE administered funds are also reviewed competitively, and those ranked highest are awarded short-term planning grants to develop full proposals which seek long-term funding.

Basic Provisions: Funds may be used to establish and further innovative and exemplary programs and services on the local level. Funding may cover planning and administration costs, instructional costs, equipment, and supplies, and lease of facilities. Funds may not be used to cover construction costs.

Federal Support: Up to 90% federal support in the first year of operation. School districts must show increasing local financial commitment to the project in subsequent years.

State Plan Submitted: State Plan for ESEA, Title III was initially submitted June 25, 1968, and is amended yearly. The administration of Title V-A of the National Defense Education Act of 1958 (Guidance, Counseling, and Testing) was incorporated into the administration of ESEA, Title III during FY 1971.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$170,000,000	$3,182,499
1974	146,393,000	2,707,542
1975	120,000,000	2,200,052
1976	172,888,000†	3,204,387 (combined total for Part C programs)
1977	184,521,852†	

Disbursement of Federal Funds: Minnesota's allotment is distributed through the State Department of Education in the form of grants to local education agencies. Fifteen percent of the state's allocation is reserved by the U.S. Commissioner of Education for discretionary grants made directly to school districts.

Fiscal Procedures: Transfer of funds to school districts will be made as a monthly advance prior to actual expenditures for approved Title III projects. Allotments are determined for the fiscal year.

Programs in Operation: Eleven Minnesota projects have received national validation, including the following which were validated in 1974: St. Paul, "K-12 Open School," Wayne Jennings,

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†Total Part C Consolidation

project director; Minneapolis, "Urban Centers for Quality Integrated Education," Marshall Kaner, project director; Mora, "45-15 Day Elementary School Schedule," Richard Smith, project director; Winona, "Individualized Instruction in an Elementary School," Richard Hank, project director. Guidance programs include Osseo, "Optimizing Child Development Through Adults;" St. Paul, "Establishing Elementary Guidance Specialists;" Granite Falls, "Integrating Affective and Cognitive Development."

Publications, Regulations: Proposed rules for consolidated programs are published in the FR March 12, 1975, Part II; "PACE — Projects to Advance Creativity in Education;" brochures are available for each funded project.

State Administrator:

Gregory J. Waddick, Assistant Commissioner
Division of Planning and Development
Minnesota Department of Education
Seventh Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-5061

READING IMPROVEMENT PROJECTS, National Reading Improvement Program, P.L. 93-380, Title VII, Part A, as amended by P.L. 94-194.

Purpose: To develop innovative methods, systems, materials, or programs which show promise of overcoming reading deficiencies in elementary and pre-elementary school programs.

Eligible Participants: State education agencies or local education agencies, or both in elementary schools with large numbers or a high percentage of children with reading deficiencies. State education agencies, local education agencies, and non-profit educational or childcare institutions in areas where such schools are located for pre-elementary school children.

Application Procedures: Applications are submitted to the State Director of the Minnesota Right to Read Program for initial approval and then forwarded to the Office of Education.

Deadlines: Deadlines will be announced.

Basis for Award: Approval by the State Education Agency and Office of Education is necessary.

Basic Provisions: Funds may be used for testing, planning, pre-service and in-service training, evaluation, and involvement of lay and community resources. Each application must set forth a reading program which provides for the fourteen criteria established in the legislation and amplified in the regulations. The state agency is responsible for the supervision of compliance of these criteria by the grantee.

Federal Support: 100%.

State Plan Submitted: The State Education Agency shall authorize the State Reading Advisory Council to designate priorities for grant applications under this program.

Funding Levels: Pending for FY 1976.

Publications, Regulations: Regulations being developed. To be announced in the FR.

"Spotlighton Minnesota — The Ambitious Goal of Right to Read," COMPACT, Education Commission of the States.

"Minnesota's All-out Drive on Reading," American Education.

"Minnesota Right to Read Education Reports." No. I-XV.

Also see articles in following:
Minnesota School Board Journal
Minnesota PTA News
The Elementary Principal
Minnesota Libraries
Minnesota English Journal

Other publications available from the Minnesota Right to Read Office.

State/Federal Administrator:

Dr. Hugh Schoephoerster, State Director
Minnesota Right to Read Program
663 Capitol Square Building
550 Cedar Street
St. Paul, Minnesota 55101
Telephone: (612) 296-4058
or
National Right to Read Office
U.S. Office of Education
400 Maryland Avenue S.W.
Room 2131
Washington, D.C. 20202
Telephone: (202) 245-8537

STATE READING IMPROVEMENT PROGRAMS, National Reading Improvement Programs, P.L. 93-380, Title VII, Part B, as amended by P.L. 94-194.

Purpose: To provide financial assistance for projects designed to achieve National Reading Improvement Program objectives, to develop comprehensive programs to improve reading proficiency and instruction in the elementary schools, and to provide state leadership in the planning, improving, execution, and evaluation of reading programs in the elementary schools, and to arrange for and assist in the training of special reading personnel essential to the programs assisted under this legislation.

Eligible Participants: State departments of education and local education agencies. Not less than 60% of the funds made available to the State shall be used to provide grants to local education agencies. Institutions of higher education and other public, non-profit agencies are also eligible for grants.

Application Procedures: Local education agencies, institutions of higher education, and other public nonprofit agencies may receive information and application forms from the State Right to Read Director, Minnesota Department of Education.

Deadlines: Deadlines for project grants will be announced.

Basis for Award: Each state shall receive an allotment based on a ratio of the number of children (aged 5 to 12) in that state to the total number of such children in all states.

Basic Provisions: Funds may be used for projects designed to develop comprehensive reading programs, provide state leadership in elementary school reading programs, and train special reading personnel. Any state desiring to participate in this program shall enter into an agreement with the U.S. Commissioner of Education which assures that a state advisory council on reading shall be appointed, that a criteria of excellence for reading programs is formulated, and that a series of procedures and criteria as called for in the legislation is accomplished.

Federal Support: 100%.

Funding Levels: Pending for FY 1976. To be announced.

Publications, Regulations: Regulations being developed. To be announced in the FR.

State Administrator:

Dr. Hugh Schoephoerster, State Director
Minnesota Right to Read Program
663 Capitol Square Building
550 Cedar Street
St. Paul, Minnesota 55101
Telephone: (612) 296-4058

STATE GRANTS FOR THE EDUCATION OF THE HANDICAPPED, Education of the Handicapped Act, P.L. 91-230, Title VI-B, as amended.

Purpose: To make grants available to states for the initiation, expansion, and improvement of programs and services for the education of handicapped children at the pre-school, elementary, and secondary school levels.

Eligible Participants: Public school districts, groups of such districts, and the state departments of education may submit project proposals. Private and parochial schools may participate in projects initiated by public school districts or the state.

Application Procedures: School districts are invited to submit project proposals to the Minnesota Department of Education. The proposals are reviewed by the Special Education Section staff, outside readers, and the Special Education Advisory Board. Awards are made by the State Commissioner of Education.

Deadlines: Applications are usually received in February or March.

Basis for Award: Awards are based on the extent to which the project program meets the identified needs of handicapped students, the potential success of the project, and the possibility of achieving a broad impact on educational programs for handicapped children.

Basic Provisions: Grant awards may be used to initiate, expand, or improve educational opportunities for handicapped children. Costs may include expenditures for planning and development, personnel, equipment, materials, construction, and administration. Because of the limited funds in this program, projects which include construction or extensive remodeling costs are not likely to be funded.

Federal Support: Projects are usually awarded for a term of more than one year with an annual application required. Initially, projects are funded in full from Title VI-B grant awards and special education aids. During the term of the project the local share of the costs increases and the federal share decreases annually.

State Plan Submitted: The State Plan was initially submitted to the U.S. Office of Education and approved November 20, 1967, and is amended as needed.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$ 47,500,000	$ 893,353
1974	47,500,000	893,353
1975	100,000,000	1,889,000
1976	100,000,000	1,889,000
1977	110,000,000	1,900,000

Disbursement of Federal Funds: Funds are allocated to the state for disbursement to approved local and state initiated projects and for necessary administrative expense. Funds are advanced to LEA's on a quarterly basis.

Fiscal Procedures: School districts submit a quarterly estimate of their fiscal needs. State initiated projects are handled through regular fiscal channels of the Department of Education.

Records and Reports: All approved projects are required to submit an annual evaluation, quarterly fiscal reports, and a final fiscal report at the end of the project year.

Publications; Regulations: State Administrative Manual for P.L. 91-230 Title VI Education of the Handicapped Act Part B (Title VI, ESEA as amended). Federal regulations Title 45 CFR, part 121.

State Administrator:

Roy J. Anderson, Administrator
State/Federal Programs
Special Education Section,
Minnesota Department of Education
Sixth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2547
or
Levi Young, Program Consultant
Special Education Section,
Minnesota Department of Education
Sixth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2011

HANDICAPPED CHILDREN'S EARLY EDUCATION PROGRAM (HCEEP), Education of the Handicapped Act, P.L. 91-230, Title VI-C, Section 623.

Purpose: To promote programs which demonstrate the conditions of exemplary comprehensive services to young handicapped children from birth to age 8, including meaningful involvement of parents and other family members of a handicapped child in the services to be provided each child under the proposal, so that other agencies/organizations wishing to replicate the programs have visible and available models to examine.

Eligible Participants: Public agencies and private non-profit organizations (ratio of applicants to grantees approximately 15 to 1).

Application Procedures: For information contact: Project Officer, HCEEP; Bureau of Education for the Handicapped; 400 Maryland Avenue S.W.; Washington, D.C. 20202.

Deadline: For 1975 proposals, applications were to be received by USOE by December 19, 1974.

Basis for Award: Proposals are reviewed, approved, and grants awarded based upon availability of funds. Results of review by BEH returned May 11.

Basic Provisions: Priorities for proposals selected have been identified by the Bureau of Education for the Handicapped, USOE: 1) infants, 0-3; 2) children integrated into settings with non-handicapped children; 3) The establishment and operation of model pre-school and early childhod education objectives which can serve as demonstration models for replication. Projects are encouraged which motivate community screening and provision of referral services.

Federal Support: Most projects are funded for a period of three years with annual reviews. The project may be funded fully by Federal funds the first year and require some matching of funds in subsequent years

Funding Levels:

	Federal Appropriations	State Allocations
1973	$12,000,000	$ 50,000†
1974	12,000,000	85,000†
1975	13,330,000	135,642†
1976	22,000,000	149,352†

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†Funds received by the Minnesota Department of Education for handicapped early education services.

Disbursement of Federal Funds: Directly to the grantee.

Publications, Regulations: Proposed rules published in the FR October 11, 1973.

State Administrator:

Roy Anderson, Administrator
State/Federal Programs
Special Education Section
Minnesota Department of Education
Sixth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-4164
or
Winifred Northcott, Consultant
Early Childhood Education for the Handicapped
Special Education Section
Minnesota Department of Education
Sixth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-4164

HANDICAPPED TEACHER EDUCATION, Education of the Handicapped Act, P.L. 91-230, Title VI-D.

Purpose: To improve the competencies of teachers of handicapped pupils.

Eligible Participants: This is a state operated program with assistance from the Special Education Regional Consultants (S.E.R.C.'s). Training needs are determined on a statewide and regional basis. Programs are planned to meet the training needs either on a statewide or regional basis.

Application Procedures: Proposals may be submitted to the S.E.R.C. of a region for in-service training. However, such proposals must meet regional rather than individual school district needs.

Deadlines: Proposals, when submitted and approved, usually become part of the state plan for the following year.

Basis for Award: There is no award grant in this program. If a proposal is accepted, the proposal will become part of the state plan and will be implemented by the state.

Basic Provisions: Training is limited to persons working directly in the education of handicapped pupils. Included are teachers, administrators, supervisors, support staff, and paraprofessionals.

Federal Support: 100%

State Plan Submitted: The State Plan is submitted annually to USOE, Bureau of Education of the Handicapped which becomes the basis for funding.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$36,910,000	$120,000
1974	39,615,000	123,000
1975	37,700,000	173,000
1976	40,375,000	110,000

Disbursement of Federal Funds: Through the Minnesota Department of Education.

Publications, Regulations: Proposed rules published in the FR October 11, 1973.

State Administrator:
Roy J. Anderson, Administrator
State/Federal Programs
Special Education Section
Minnesota Department of Education
6th Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-4164

HANDICAPPED REGIONAL RESOURCE CENTERS, Education of the Handicapped Act, P.L. 91-230, Title VI.

Purpose: To establish regional resource centers which provide advice and technical services to educators for improving education of handicapped children.

Eligible Participants: Higher education agencies, state education agencies, and local education agencies in combination with a higher education agency or state education agency.

Application Procedures: Thirteen Regional Resource Centers have been funded for a three year period. No new requests for funding will be accepted until at least 1977. For services from the Great Lakes Regional Resource Center, contact and work through the Regional Resource Center Coordinator at the Minnesota Department of Education. The Great Lakes Regional Resource Center will act as a funding and fiscal agent for states in the region.

Deadlines: For state grants, date to be announced in Update.

Basis for Award: Local education agencies which adequately demonstrate both need and capability.

Basic Provisions: Priorities for fund allocation from the Great Lakes Regional Resource Center are evaluation and diagnosis, descriptive programming, and inter-state cooperation in the education of handicapped children.

Federal Support: 100%.

State Plan: State Plan is being developed.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$ 7,243,000	
1974	7,243,000	
1975	7,087,000	$103,000
1976	10,000,000	242,000

Disbursement of Federal Funds: The existing Regional Resource Centers are funded through 1977.

Publications, Regulations: Regulations published in the FR May 25, 1973.

State/Federal Administrator:

Bob Wedl
Minnesota Coordinator
Handicapped Regional Resource Center
Minnesota Department of Education
Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2012
or
Dr. John Coole
Project Director
Great Lakes Regional Resource Center
Wisconsin State Department of Education
126 Langdon Street
Madison, Wisconsin 53702
Telephone: (608) 266-0115
or
Ms. Gail Beaumont
Project Officer, Region VI
Division of Media Services
Learning Resources Branch
Bureau of Education for the Handicapped
U.S. Office of Education
400 Maryland Avenue S.W.
Washington, D.C. 20202
Telephone: (202) 245-2987

BOOKS FOR THE BLIND AND PHYSICALLY HANDICAPPED, P.L. 89-522, Act to Provide Books for the Blind.

Purpose: To provide library services to the blind and physically handicapped residents of the U.S. and its Territories.

Eligible Participants: Applicants of any age must provide a certificate of their inability to read or manipulate conventional printed material from a competent medical or other relevant authority.

Application Procedures: Applications should be made to the appropriate regional library for services or to the Communications Center, State Services for the Blind, 1745 University Ave., St. Paul, 55104.

Basis for Award: Library service will begin when the regional library receives the certification of disability.

Basic Provisions: The program provides talking books, music, books in braille, magazines, and magnetic tapes.

Federal Support: 100%.

Funding Levels:

	Federal Appropriations	State Allocations	State Appropriations
1973	$ 8,874,000	$25,263	$ 93,431
1974	9,894,000	25,263	110,600
1975	11,490,000*	25,263	120,000*
1976	16,000,000	NA	NA

Programs in Operation: 53 regional libraries now serve the blind and physically handicapped.

State/Federal Administrator:

Mrs. M. Wright
Regional Library for Blind and Physically Handicapped
Braille and Sightseeing School
Faribault, Minnesota 55021
Telephone: (507) 334-6411 ext. 279
or
Division for the Blind and Physically Handicapped
Library of Congress
1291 Taylor Street, N.W.
Washington, D.C. 20542
Telephone: (202) 882-5500

BASIC GRANTS TO THE STATES FOR VOCATIONAL EDUCATION, Vocational Education Act Amendments of 1968, P.L. 90-576, Title II, Part B, as amended.

Purpose: To provide grants to states to assist local education agencies in conducting vocational education programs for persons of all ages to insure that education and training programs for career vocations are available to all individuals who desire and need such training.

Eligible Participants: State departments of education, local education agencies, and area vocational technical schools.

Application Procedures: The State Board of Vocational Education prepares and submits a State Plan which projects a five year plan for vocational education program development within the State. A State Advisory Council appointed by the Governor advises and evaluates the State Program. The Plan contains an annual program plan which describes specific services, activities, and programs for that year, as well as estimations of vocational and manpower needs and analysis of economically depressed and high unemployment areas within the State. The State Plan is subject to public hearing, usually held in the spring of the year.

Local education agencies prepare district applications for those parts of the Vocational Education Act under which they have programs which include a needs assessment of the district, a description of the proposed program designed to meet these needs, and a projected five year plan to meet the vocational education needs of potential students in the area. District plans are reviewed by staff personnel and approved by the State Board for Vocational Education.

Deadlines: Deadline for submission of district application is April 1 of each fiscal year, or at least six months prior to the beginning of the program.

Basis for Award: State allocations are determined by a formula based on population by age groups and per capita income, after approval of the State Plan. District allocations are based on number of students served and acceptability of the district's plan.

Basic Provisions: Grants may be used for vocational education programs, vocational guidance and counseling, vocational training through arrangements with private vocational training institutions, ancillary services such as teacher training, special demonstration programs, development of instructional materials, state and local administration, and program evaluation.

Federal Support: Up to 50%. State and local matching is required in most programs.

State Plan Submitted: The first State Plan under the VEA Amendments of 1968 was submitted in June, 1969. The State Plan is amended yearly to reflect changes in State needs and priorities.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$433,843,455	$8,259,030
1974	412,508,455	7,891,817
1975	420,978,000	8,228,426
1976	426,294,000	8,123,704

Disbursement of Federal Funds: Funds are disbursed in the form of grants to local education agencies by the State Department of Education. States must allocate out of their total allotment: 15 percent for vocational education for the disadvantaged, 15 percent for post-secondary programs, and 10 percent for vocational programs for the handicapped.

Fiscal Procedures: Generally, school districts are reimbursed on a yearly basis. The percent of reimbursement is determined according to the availability of funds.

Publications, Regulations: Rules published in Title 45 CFR, part 102. "Guide for the Development of a State Plan for the Administration of Vocational Education," no charge.

State Administrator:

Robert P. Van Tries, Assistant Commissioner
Division of Vocational-Technical Education
Minnesota State Department of Education
Fifth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-3994
or
Robert Madson, Director
Programs Operations Section
Division of Vocational-Technical Education
Minnesota State Department of Education
Fifth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-3387

VOCATIONAL PROGRAMS FOR STUDENTS WITH SPECIAL NEEDS, Vocational Education Act, Amendments of 1968, P.L. 90-576, Section 102b, as amended.

Purpose: To provide assistance programs for persons (other than mentally or physically handicapped persons) who have academic, socio-economic, or other handicaps that prevent them from succeeding in the regular vocational educational programs.

Eligible Participants: State departments of education, local education agencies, and area vocational technical schools that serve disadvantaged youth in areas of high dropout.

Application Procedures: The State Department of Education outlines activities under this section in their regular State Plan. Local school districts who are providing services to disadvantaged youth should include provisions in their annual program application. (See Basic Grants).

Deadlines: Applications may be submitted on a continuous basis throughout the fiscal year.

Basic Provisions: This special authorization is designed to provide additional funds for programs dealing with the disadvantaged under Part B.

Basis for Awards: State allocations are determined by a formula based on the population by age groups and per capita income. School district allocations are based on number of students served and acceptability of the district's plan.

Federal Support: Up to 100%. There are no Federal matching requirements for programs funded under this authorization.

State Plan Submitted: The first State Plan under the VEA Amendments of 1968 was submitted in June, 1969. The State Plan is amended yearly to reflect changes in State needs and priorities.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$29,898,000	$371,815
1974	20,000,000	382,436
1975	20,000,000	382,436
1976	20,000,000	382,436

Disbursement of Federal Funds: Funds are disbursed in the form of grants to local education agencies by the State Department of Education.

Fiscal Procedures: Generally, school districts are reimbursed on a yearly basis. The percent of reimbursement is determined according to the availability of funds.

Publications: WE/CEP Guidelines. Rules published in Title 45 CFR, part 102 and in the FR May 9, 1970. "Progress Report of Vocational-Technical Education Program Development for Persons with Special Needs," no charge. "A Guide to the Development of Vocational Education Programs and Services for the Disadvantaged," no charge.

Programs in Operation: 65 WE/CEP programs 1974-75, correctional programs, curriculum research.

State Administrator:

Hal Birkland
Coordinator Special Needs
Division of Vocational-Techanical Education
Minnesota Department of Education
Fifth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-5707

RESEARCH AND TRAINING IN VOCATIONAL EDUCATION, Vocational Education Amendments of 1968, P.L. 90-576, Part C, as amended.

Purpose: To provide assistance to state and local education agencies in the development of curricula for new and changing occupations, to develop research programs, and to disseminate the results of curriculum and research projects.

Eligible Participants: State departments of education, local education agencies, colleges and universities.

Application Procedures: State departments of education outline priorities for these types of projects in the annual program plan. (See Basic Grants) Local education agencies should prepare a project proposal describing the proposed activity, its significance, and the estimated cost. This proposal is submitted to the State Department of Education for review and approval. Applicants may submit proposals directly to USOE for discretionary funding. However, priority areas for funding under this procedure are established by USOE. Local education agencies must receive a recommendation from the State Board of Vocational Education before submission to USOE; all other agencies must file a copy of the proposal with the Assistant Commissioner for Vocational Education.

Deadlines: LEA proposals under the annual program plan are to be submitted by April 1. Deadlines for the submission of proposals, and proposal priorities for discretionary funding are set yearly by the U.S. Commissioner of Education and announced in the Federal Register.

Basis for Award: Projects are funded on individual merit of the proposal and availability of funds. Criteria for evaluation include: educational significance, soundness of design, adequacy of personnel, and communicability of results.

Basic Provisions: Funds may be used for the development and dissemination of curricular materials, research and training activities, state research coordinating units, and experimental or pilot programs designed to meet special vocational needs.

Federal Support: Up to 90% of the cost of the project.

State Plan Submitted: The first State Plan under the VEA Amendments of 1968 was submitted in June, 1969. The State Plan is amended yearly to reflect changes in State needs and priorities.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$18,000,000	$171,390
1974	18,000,000	171,390
1975	18,000,000	171,390
1976	18,000,000	171,390

Disbursement of Federal Funds: Funds are awarded as grants to local education agencies by either State Departments of Education or USOE. One half of the total appropriation under this part of the Vocational Education Act Amendments is retained by the U.S. Commissioner of Education for direct discretionary grants.

Fiscal Procedures: A grant award document is issued when the project is approved by the State Board of Vocational Education.

Publications, Regulations: Rules published in Title 45 CFR, parts 102 and 103 and in the FR May 9, 1970 and July 24, 1970.

State Administrator:

Robert P. Van Tries, Assistant Commissioner
Division of Vocational-Technical Education
Minnesota Department of Education
Fifth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-3994
or
Melvin Johnson, Director
Program Planning and Development Section
Division of Vocational-Technical Education
Minnesota Department of Education
Fifth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2421

EXEMPLARY PROGRAMS AND PROJECTS IN VOCATIONAL EDUCATION, Vocational Education Amendments of 1968, P.L. 90-576, Part D, as amended.

Purpose: To develop, establish, and operate exemplary and innovative occupational education programs or projects designed to serve as models for use in vocational education programs.

Eligible Participants: State departments of education, local educational agencies, and area vocational-technical schools.

Application Procedures: State departments of education outline priorities for these types of projects in the annual program plan. (See Basic Grants) Local education agencies should prepare a project proposal describing the proposed activity, its significance, and estimated costs. This proposal is submitted to the State Department of Education for review and approval. Discretionary funding directly from USOE is also available. The thrust or focus of such funding is established by the Office of the Commissioner of Education, USOE. Final proposals must receive recommendation from the State Board for Vocational Education before submission to USOE.

Deadlines: Under the Basic Grant Program proposals must be submitted by April 1. Deadlines for the submission of proposals and proposal priorities under Part D for discretionary funding are set yearly by the U.S. Commissioner of Education, and announced in the Federal Register.

Basis for Award: Projects are funded on individual merit of the proposal, priority is given to the projects giving special emphasis to youths who have academic, socio-economic or other handicaps, and projects which show promise of reducing youth unemployment.

Basic Provisions: Grants may be used for projects which provide for broad orientation at the elementary and secondary levels, specific training in job entry skills for students not previously enrolled in vocational programs who are planning to drop out of school, intensive guidance and counseling, and other activities designed to create a bridge between school and gainful employment for young people.

Federal Support: Up to 100%. However, the applicant must be prepared to assume support of programs funded under this part of the act into its regular vocational program after the termination of Federal assistance.

State Plan Submitted: The first State Plan under the VEA Amendments of 1968 was submitted in June of 1969. The Plan is amended yearly to reflect changes in State needs and priorities.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$16,000,000	$152,084
1974	16,000,000	152,084
1975	16,000,000	152,084
1976	16,000,000	152,084

Disbursement of Federal Funds: Funds are awarded as grants to local education agencies by either state departments of education or USOE. One half of the total appropriation under this part of the Vocational Education Act Amendments is retained by the U.S. Commissioner of Education for direct discretionary grants.

Fiscal Procedures: A grant award document is issued when the project is approved by the State Board for Vocational Education.

Publications, Regulations: Rules published in Title 45 CFR part 102 and 103 and in the FR May 9, 1970 and July 24, 1970. Manual for Project Grants/Contracts Proposals must be submitted in accordance with "Application for Federal Assistance (Non-Construction)" OMB No. 80-R0186.

State Administrator:

Robert P. Van Tries, Assistant Commissioner
Division of Vocational-Technical Education
Minnesota Department of Education
Fifth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-3994
or
Melvin Johnson, Director
Program Planning and Development Section
Division of Vocational-Technical Education
Minnesota Department of Education
Fifth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2421

VOCATIONAL EDUCATION WORK-STUDY, Vocational Education Act Amendments of 1968, P.L. 90-576, Part H, as amended.

Purpose: To provide grant support to states for work-study programs which are designed to help economically disadvantaged full-time vocational students remain in school by providing part-time employment with public employers.

Eligible Participants: In Minnesota, only area vocational-technical schools are eligible to apply.

Application Procedures: A State Plan is submitted yearly. Area vocational-technical schools should include an application for this section of the act in their annual program plan. (See Basic Grants).

Deadlines: Applications must be submitted by April 1.

Basis for Award: State allocations are determined by a formula based on population by age groups and per capita income. Area vocational-technical school allotments are based on need.

Basic Provisions: Funds may be used for the development and administration of the program and for compensation of students employed by the local educational agency or other public agencies or institutions.

State Plan Submitted: The first State Plan under the VEA Amendments of 1968 was submitted in June of 1969. The State Plan is amended yearly to reflect changes in State needs and priorities.

Federal Support: 80%. The area vocational-technical school must provide 20% of the compensation paid to students.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$10,524,000	$150,300
1974	7,849,000	113,996
1975	9,849,000	153,000
1976	9,849,000	153,000

Disbursement of Federal Funds: Grants are awarded to area vocational-technical schools by the State Department of Education. Funds are then paid to students as compensaion for work performed.

Fiscal Procedures: Generally, schools are reimbursed on a yearly basis. The percent of reimbursement is determined according to the availability of funds.

Publications, Regulations: Rules published in Title 45 CFR, part 102 and in the FR May 9, 1970. "Vocational Education and Occupations," Gov't Printing Office, $2.25; "Learning for Earning," Gov't Printing Office, $.15; "Career Education," Gov't Printing Office, $.20.

State Administrator:

B. J. Kersteter
Supervisor of Student Financial Aids
Program Operations Section
Division of Vocational-Technical Education
Minnesota Department of Education
Fifth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-6516

COMPREHENSIVE EMPLOYMENT AND TRAINING ACT OF 1973 (CETA), P.L. 93-203.

Purpose: To provide the economically disadvantaged, the unemployed, and the underemployed with the assistance they need to compete for, secure, and hold jobs challenging their fullest capabilities.

Eligible Participants: Unemployed persons and underemployed school districts and employers through a prime sponsor. Prime sponsors are usually local units of government, combinations thereof, or a state or portion thereof desiring to serve the unemployed and underemployed.

Application Procedures: Application forms and a list of prime sponsors may be obtained from the Governor's Manpower Office or any prime sponsor.

Deadlines: Prime sponsors renew their agreement each year. Individuals may apply for assistance at any time.

Basis for Award: Assistance is provided through a formula based on the unemployment rate and/or through direct grants.

Basic Provisions: Funds may be used for Title I recruitment, orientation, counseling, placement, classroom instruction, on-the-job training, allowances; Title II public employment jobs; Title III manpower programs, Indians, migrants, offenders, older workers; Title IV job corps; Title V National Commission for Manpower Policy; Title IV housekeeping provisions.

Federal Support: 100%

State Plan Submitted: Each prime sponsor submits a yearly plan.

Funding Levels:

	Federal Appropriations	State Allocations
1975	$2,389,000,000	$29,500,000
1976	2,400,000,000	38,969,596

Publications, Regulations: A New Approach to Manpower — U.S. Department of Labor, Manpower Administration, Washington, D.C. Proposed rules published in the FR March 7, 1975.

Programs in Operation: Classroom, On-The-Job Training, Work Experience, Public Service Jobs.

State Administrator:

David Johnston, Deputy Director
Governor's Manpower Office
720 American Center Building
160 East Kellogg Blvd.
St. Paul, Minnesota 55101
Telephone: (612) 296-6050
or
Arthur E. Vadnais
CETA Supervisor
Vocational-Technical Education
Fifth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-3753

BASIC SUPPORT FOR VOCATIONAL REHABILITATION*, Vocational Rehabilitation Act, as Amended, P.L. 93-112, Section 110.

Purpose: To provide funds for the provision of vocational rehabilitation services to persons with physical, mental, or emotional handicaps which interfere with their ability to get and keep gainful employment suited to their work potential. The goal is to successfully assist such persons to prepare for and secure suitable employment. Services are provided through:

a. State vocation rehabilitation agency field offices, regionally located.

b. Cooperative programs between State vocational rehabilitation agencies and other agencies, such as public school districts, state hospitals for the disabled, and state correctional institutions.

Eligible Participants: Designated State vocational rehabilitation agencies are eligible for these funds. These agencies may contract with public or private agencies to provide needed services to their clientele. In Minnesota, there are two designated State vocational rehabilitation agencies:

a. The Division of Vocational Rehabilitation, Minnesota Department of Education, which serves physically handicapped persons, with the exception of the vision-impaired, and mentally or emotionally handicapped persons.

b. State Services for the Blind and Visually Handicapped, Minnesota Department of Public Welfare, which serves the vision-impaired.

Client eligibility requirements are that a person has a physical, mental, or emotional disability, that is a substantial handicap to employment; and that there is a reasonable chance that provisions of services will enable the person to engage in gainful employment.

Application Procedures: State vocational rehabilitation agencies make initial application with the Social and Rehabilitation Service of the U.S. Department of Health, Education and Welfare. Individuals should contact the nearest State vocational rehabilitation agency field office, which will either serve the individuals directly, or refer them, where appropriate, to cooperative programs operative in the geographic area.

Field offices of the Division of Vocational Rehabilitation are located in: Anoka, Bemidji, Brainerd, Crookston, Duluth, Fergus Falls, Grand Rapids, International Falls, Mankato, Marshall, Minneapolis, Rochester, St. Cloud, St. Paul, Virginia, Wadena, Willmar and Worthington.

Field offices of State Services for the Blind and Visually Handicapped are located in: Duluth, Mankato, Marshall, Moorhead, Rochester, St. Cloud, St. Paul and Wadena.

Deadlines: Individuals may apply for services at any time. Agencies interested in providing rehabilitation services may contact the Division of Vocational Rehabilitation at any time.

Basis for Award: The primary basis of award to State agencies is that they operate vocational rehabilitation service programs of scope and merit, effectively serving handicapped individuals in the State.

The States' allocations are determined by a formula principally involving the population and per capita income of the States.

Basic Provisions: The grants may be used for administration of the program and the provision of direct services to clients — to include medical and vocational evaluation; counseling and guidance; training (to include personal and work adjustment training); maintenance and transportation support; medical treatment; job placement and follow-up service. Facilities aid also is authorized.

Federal Support: Program funding is 80% Federal funds, and 20% State matching funds.

State Plan Submitted: The program operates under an on-going State Plan. Revisions can be made when needed.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$590,000,000	$11,077,678
1974	650,000,000	12,011,927
1975	670,000,000	12,612,932
1976	670,000,000	12,526,025

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*Other Grants Under the Vocational Rehabilitation Act: The basic support, Section 110 program described above is the principal grant program under the Vocational Rehabilitation Act. However, under various other Sections of the Act, special grant awards may be made to State vocational rehabilitation agencies for such purposes as expansion of specific service programs; research and development projects; grant aid to private rehabilitation facilities; and training of rehabilitation personnel. Most of these special grant programs are funded 10% State monies, 90% Federal monies. Administration is by the State agencies.

Disbursement of Federal Funds: Funds for service to the physically handicapped, with the exception of the vision-impaired, and to the mentally and emotionally handicapped, are disbursed to and administered by the Division of **Vocational** Rehabilitation, Minnesota Department of Education. Funds for service to the vision-impaired are administered by State Services for the Blind and Visually Handicapped, Minnesota Department of Public Welfare.

Publications, Regulations: Vocational Rehabilitation Regulations, Title 45 CFR, part 401. Vocational Rehabilitation Manual. Programs — Rehabilitation Services Administration.

State Administrator:

August W. Gehrke, Assistant Commissioner
Division of Vocational Rehabilitation
Minnesota State Department of Education
802 Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-5619
or
C. Stanley Potter, Director
State Services for the Blind and Visually Handicapped
Minnesota State Departemnt of Public Welfare
1745 University Avenue
St. Paul, Minnesota 55104
Telephone: (612) 221-2687

SCHOOL LUNCH PROGRAM, P.L. 79-396 National School Lunch Act and P.L. 89-642, Child Nutrition Act, as amended.

Purpose: To safeguard the health and well-being of the nation's children and to encourage the domestic consumption of nutritious agricultural commodities and other food, by assisting states, through grants-in-aid and other means, in providing an adequate supply of food and other facilities for the establishment, maintenance, operation, and expansion of non-profit school lunch programs.

Eligible Participants: All public and non-public schools.

Application Procedures: The School Food Authority (Governing Body) makes written application to the Department of Education, Child Nutrition Section, for any school it desires to operate a program. If the school operated a program in the prior fiscal year a renewal application must be completed and approved by the Child Nutrition Section each year on or before school opens. Each School Food Authority must also submit for approval a free and reduced price policy statement. Schools selected for participation must also enter into written agreement with the State Agency.

Deadlines: Applications may be submitted as needed. Reimbursement Claim reports must be in by the 10th of the month for the previous reporting period (e.g. January 10th for December operations).

Basis for Award: Federal funds available for general cash-for-food assistance are allocated in an amount determined by multiplying the number of Type A lunches served each fiscal year in schools under agreement with the State Agency by the national average payment per lunch. Federal funds available for special cash assistance (free and reduced lunches) are determined by multiplying the number of free and reduced price Type A lunches served each fiscal year by the special cash assistance factor or factors for free and reduced price lunches prescribed by the United States Secretary of Agriculture for use in such fiscal year. P.L. 93-150 mandates that the U.S. Secretary of Agriculture must prescribe on July 1 and on January 1 of each fiscal year semi-annual adjustments in national average rates of reimbursement for general cash-for-food assistance, and rates for special cash assistance, that must reflect changes in the cost of operating a school lunch program.

Basic Provisions: General cash-for-food assistance payments must be used by schools to finance the cost of obtaining food. Special cash assistance payments must be used to assist schools in financing the cost of providing free and reduced-priced lunches served to eligible children for such lunches.

Federal Support: The Department of Education, Child Nutrition Section matches each dollar of general cash-for-food assistance funds paid to it each fiscal year by the United States Department of Agriculture (USDA) with $3 of funds from sources within the State determined by the Secretary to have been expended in connection with the School Lunch Section.

For the fiscal year beginning July 1, 1974 State revenues constitute at least 6% of the matching requirement set forth in the paragraph above. For the fiscal years beginning July 1, 1975 and July 1, 1976 the matching requirement will be at least 8%; and for the fiscal years beginning July 1, 1977 and each fiscal year thereafter at least 10%.

State Plan Submitted: Not later than January 1 each year, the State Agency submits to the Food and Nutrition Service, USDA for approval a State Plan of Child Nutrition Operations for the following fiscal year.

Funding Levels:

	Federal Appropriations	State Allocations	State Appropriations
1973	$ 938,922,116	$15,912,725	$ 650,000
1974	1,157,851,000	18,638,000*	1,416,394*
1975	1,212,325,000	21,288,000*	1,416,394*
1976	1,519,000,000	21,615,036	1,493,212

Disbursement of Federal Funds: The School Food Authority submits to the State Agency a monthly Claim for Reimbursement. The claim is filed on or before the 10th day of each month following the month covered by such claim.

Publication, Regulations: Regulations published in Title 7 CFR parts 210, 245. "The National School Lunch Program," PA-19, no charge.

State Administrator:

Charles L. Matthew, Director
Child Nutrition Section
Minnesota Department of Education
509 Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-6986

JUVENILE JUSTICE AND DELINQUENCY PREVENTION, SPECIAL EMPHASIS PREVENTION AND TREATMENT PROGRAMS, P.L. 93-415, Juvenile Justice and Delinquency Prevention Act of 1974, Title II, Part B, Subpart II.

Purpose: To provide funds for special emphasis prevention and treatment programs.

Eligible Participants: Public and private agencies, institutions, or individuals.

Application Procedures: Application forms and information may be obtained from the Governor's Commission on Crime Prevention and Control.

Deadlines: To be announced through the Governor's Commission on Crime Prevention and Control.

Basis for Award: Projects are selected on the basis of their individual merit and relationship to the priorities of the State Plan. At least 20% of the funds shall be made available to private non-profit agencies or individuals.

Basic Provisions: Funds may be used for the development of innovative, preventive and rehabilitative juvenile delinquency programs, community based alternatives to the traditional juvenile justice system, and programs which keep students in school. Up to 50% of the cost of the construction of innovative community based facilities for less than twenty persons may be funded.

Federal Support: No specific matching requirements, but local funds, facilities, or services may be required as contributions.

State Plan Submitted: Will be part of State Plan under Omnibus Crime Control and Safe Streets Act.

Funding Levels: Funds available for this program are derived from the Omnibus Crime Control and Safet Streets Act Appropriations.

Disbursement of Federal Funds: Grants will be paid in such installments as deemed appropriate.

Publications, Regulations: Regulations, to be amended, the same as those for the Omnibus Crime Control and Safe Streets Act of 1968.

State Administrator:

Robert Crew, Executive Director
Governor's Commission on Crime Prevention
and Control
6th Floor, 444 Lafayette Road
St. Paul, Minnesota 55101
Telephone: (612) 221-3052

PUPIL TRANSPORTATION SAFETY, P.L. 89-564, National Highway Safety Act of 1966, as amended; National Highway Traffic Safety Administration Standard No. 17.

Purpose: To improve State programs for transporting pupils safely by setting requirements for proper and safe equipment; maintenance of equipment, selection, training, and supervision of drivers and maintenance personnel; and administrative provisions in the field of pupil transportation.

Eligible Participants: State education agencies, local school districts, and private bus contractors.

Application Procedures: The State Department of Education submits and administers an annual plan. School districts and contractors are notified of training activities available in their areas. No fees are charged for training activities.

Deadlines: The traffic and safety center will contact each school in their area and set deadlines.

Basis for Award: Training workshops are offered to pupil transportation personnel on a "no fee" basis. Materials developed are distributed free on a limited basis. Workshops are conducted by Traffic and Safety Centers in Mankato, St. Cloud, and Winona.

Basic Provisions: Training workshops have been provided for school bus drivers and for school bus safety instructors. A curriculum has been developed and distributed. Plans are to develop training workshops for school bus mechanics and transportation supervisors. Materials will be developed for mechanics, transportation supervisors, and for pupil instruction programs.

Federal Support: 100%.

State Plan Submitted: The first State Plan was submitted in FY 1972. The State Plan is amended annually to reflect changes in state needs and priorities.

Funding Levels:

	Federal Appropriations	State Allocations	Department of Education Administered Funds
1973	$91,307,000†	$2,126,377	$ 33,000
1974	76,241,000†	1,639,148	100,000
1975	83,105,767†	1,789,296	100,000
1976	85,000,000*	1,850,000*	113,400

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†Total National Highway Safety Act Appropriation

Disbursement of Federal Funds: Funds are administered through the Department of Education.

Publications, Regulations: Minnesota School Bus Driver: Safe Driving Curriculum, others to be developed.

State Administrator:

Robert Fischer, Administrator
Pupil Transportation Safety
School Transportation Section
Minnesota Department of Education
803 Capitol Square Building
550 Cedar Street
St. Paul, Minnesota 55101
Telephone: (612) 296-2899

ALCOHOL AND DRUG ABUSE PREVENTION AND EARLY INTERVENTION, P.L. 91-527, Drug Abuse Education Act of 1970, as amended.

Purpose: To fund demonstration projects in drug abuse prevention. In 1975 grants will be provided to train additional school-based teams to assist them in developing programs within their school settings.

Eligible Participants: Local education agencies and private elementary and secondary schools.

Application Procedures: Applications are obtained from and submitted to the Minnesota Department of Education for review and forwarding to the Division of Drug Education, U.S. Office of Education.

Deadlines: For FY 1975 applications were due by June 30.

Basis for Award: Grants of not more than $10,000 will be awarded on a competitive basis by August 30, 1975.

Basic Provisions: Funds may be used for training school teams for drug abuse programs which might include counseling, group experiences, family education, alternative educational and leisure time pursuits, referral services, and teacher in-service training and adult education. Funds may be used for released time salary costs, travel, and consultant fees.

Federal Support: 100%

Funding Levels:

	Federal Appropriations	State Allocations
1973	$16,991,542	$35,150
1974	18,085,000	35,150
1975	4,000,000	90,000
1976	2,000,000	65,000

Disbursement of Federal Funds: Directly to the grantee.

Publications, Regulations: Criteria for funding available with application packet upon request.

State/Federal Administrator:

Carl Knutson, Supervisor
Health, Phy. Ed. and Safety
Minnesota Department of Education
6th Floor, Capitol Square Building
St. Paul, MN 55101
Telephone: (612) 296-4059
or
Dr. Helen H. Nowlis, Director
Division of Drug Education/Health and Nutrition Programs
U.S. Office of Education
Washington, D.C. 20202
Telephone: (202) 245-8156

STATE SUPPORTED PROGRAMS

COMPREHENSIVE ALCOHOL AND DRUG ABUSE BILL.

Purpose: To provide funds for State Department of Education technical assistance to school districts relative to in-service education and curriculum development in alcohol and drug abuse education.

Eligible Participants: Public and non-public schools.

Application Procedures: Contact Carl Knutson or Judy Lee at the State Department of Education.

Basis for Award: After consultation with State Department of Education the forms of assistance will be arranged.

Basic Provisions: To provide consultive services regarding speakers and materials on drug and alcohol abuse most useful in in-service programs.

Federal Support: Provided through State Drug Authority.

Funding Levels:

	State Appropriations
1974	$35,150
1975	65,673
1976	69,000

Programs in Operation: Duluth Public Schools, Grand Rapids Public Schools, Robbinsdale Public Schools, and Mankato Public Schools.

State Administrator:

Carl Knutson, Supervisor
Health, Physical Education and Safety
Minnesota Department of Education
6th Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-4059

COUNCIL ON QUALITY EDUCATION (CQE), GRANTS FOR INNOVATION.

Purpose: To promote research and development of innovative and cost-effective solutions to educational problems in local school districts.

Eligible Participants: Local educational agencies in Minnesota.

Application Procedures: Application forms and information are available from, and submitted to, the CQE Coordinator in the Department. Recommendations for funding are made to the State Board by the Council which is composed of nine persons appointed by the Governor to represent each of the eight congressional districts and one for the State as a whole. The remainder of the 17 member Council is appointed by a variety of State educational organizations.

Deadlines: Applications in the form of preliminary (two-page) proposals are accepted annually, usually in January. These are followed by submission of more detailed proposal applications, solicited from writers of preliminary proposals judged by the Council to have the most merit. Proposal authors may be interviewed.

Basis for Award: Grants are awarded on a competitive basis after review by members of the Council and staff. The major thrust is toward funding innovative and cost/effective projects in accord with provisions in the enabling legislation of the council. Proposals may apply for up to 36 consecutive months of funding.

Basic Provisions: Grant funds may be used for a variety of purposes connected with the support of projects, including salaries, pre- and in-service training, and contracting with outside agencies. Generally, not more than 10% of a grant may be expended for the combined costs of equipment, materials, and supplies. No funds are available for construction or remodeling. The Council contracts with independent agencies for all evaluation and dissemination of projects.

Federal Support: NONE. All CQE funds are State revenues. There is no matching requirement, but local commitments to the project may be considered in reviewing the proposals.

Funding Levels:

	State Appropriations
1973	$750,000
1974	625,000
1975	625,000
1976	625,000

Fiscal Procedures: State funds are disbursed directly from the Department of Education to LEA's. There is no set percentage allowed for project administration costs. Grant amounts and budgets are negotiated and approved through the Office of the CQE Coordinator. Grant award documents are issued on a yearly basis. Projects may request funds quarterly.

Records, Reports: Evaluation is required and performed by an outside agency under contract directly to the Council. Project reports on request to the CQE Coordinator.

Publications, Regulations: Project brochures, application forms and information, enabling legislation, slide-tape presentations.

Programs in Operation: 32 projects, FY 73; 28 projects, FY 74; 31 projects, FY 75, 22 projects, FY 76.

State Administrator:

Eugene Kairies, Coordinator
Council on Quality Education
Division of Planning and Development
Minnesota Department of Education
718 Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-5072

COUNCIL ON QUALITY EDUCATION (CQE), GRANTS FOR EARLY CHILDHOOD AND FAMILY EDUCATION.

Purpose: To initiate a minimum of ten pilot programs in early childhood and family education in elementary school attendance areas.

Eligible Participants: Local educational agencies in Minnesota.

Application Procedures: Through the office of the CQE coordinator upon announcement only. Solicitation of proposals for new programs not anticipated in fiscal years 1976 or 1977.

Basis for Awards: Grants are awarded on a competitive basis, and distributed as equitably as possible between urban, suburban, and out-state communities. Proposals are reviewed by members of the Council, its advisory committee on early childhood and family education, and staff. Six pilot programs were initiated in fiscal 1975. In fiscal 1976, five were continued, and seven received initial grants. The Council will present an overall report on the programs to the 1977 Legislative session. Proposals for new programs will not be solicited unless one or more of those currently funded projects is terminated, or the legislature increases the number of pilot programs by augmenting the appropriation.

Basic Provisions: Grant funds may be used for a variety of purposes, including salaries, in-service training, health and other screening, instruction, materials and toy libraries, parent and pre-parenthood education, and contracting with outside and community agencies for other services. Generally, not more than 10% of a grant may be expended for equipment, materials, and supplies. No funds are available for construction and remodeling. The Council is conducting an audited evaluation of the programs, and is responsible for their dissemination.

Funding Levels:

	State Appropriations
1975	$250,000
1976	500,000

Fiscal Procedures: State funds are disbursed directly from the Department of Education to LEA's. There is no set percentage allowed for project administration costs. Grant amounts and budgets are negotiated and approved through the office of the CQE coordinator. Grant award documents are issued on a yearly basis. Projects may request funds quarterly.

Records, Report: Evaluation is performed by the Council. The Council reports annually to the Legislature. Local programs report on request to the CQE cordinator.

Publications: FY 1975 and 1976 evaluation reports.

Programs in Operation: Six local programs in fiscal 1975. Twelve local programs in fiscal 1976.

State Administrator:

Eugene Kairies, Coordinator
Council on Quality Education
Division of Planning and Development
Minnesota Department of Education
718 Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-5072

MINNESOTA STATE INDIAN SCHOLARSHIP PROGRAM.

Purpose: To assist Indian students in post-secondary educational programs at approved institutions in or out of state. The Indian scholarship committee reviews applications and awards grants based on need.

Eligible Participants: Scholarships are available to any eligible Indian student in Minnesota who (1) is one fourth degree or more Indian ancestry; (2) is a resident of Minnesota and a member of a recognized Indian tribe; (3) is a high school graduate or has an approved equivalent certificate; (4) has the ability to benefit from advanced education; (5) is accepted by an approved college, university or vocational school in Minnesota and (6) is accepted and recommended by the Minnesota Indian Scholarship Committee.

Application Procedures: Information and application forms may be secured from the Indian Education Guidance Consultant. Address requests to: Mr. Erwin Mittleholtz, Indian Education Guidance Consultant, 410 Minnesota Building, Bemidji, Minnesota 56601.

Deadlines: Deadlines for applications are April 15 or May 1 for the following school year.

Basis for Award: Scholarships granted are based on eligibility (see above) and need as determined by the Indian Scholarship Committee.

Basic Provisions: Funds may be used for tuition and fees at approved institutions and for living expenses while attending. Grants must be returned if the student does not enroll in a college or vocational school. Pro-rata returns must be made if a student drops out before the completion of a B.A. degree. Indian Scholarship funds are not used for post graduate study.

Federal Support: The Minnesota Indian Scholarship Program is supported by state funds. However, package grants are often put together which include B.I.A. funds, private scholarships, and tribal funds.

State Plan Submitted: A State Plan is submitted to the Minnesota Legislature each biennium. Supporting evidence of need is collected for each fiscal request.

Funding Levels:

	State Appropriations
1974	$225,000
1975	235,000
1976	400,000* (requested)

Disbursement of Federal and State Funds: Indian Scholarship awards are granted to the institution of the student's choice for disbursement to the student. Since funds may come from Minnesota BIA, tribes, and private sources this method is deemed most efficient. Some administrative costs are included in BIA funds.

Fiscal Procedures: Scholarships are awarded on a quarterly or semester basis.

Records, Reports: Colleges or schools report the enrollment or lack of enrollment of scholarship students. The BIA or tribes may request transcripts after quarter or semester reports.

Publications: Potential scholarship recipients are apprised of the program through their high school counselors or by the Indian Education Guidance Consultant who visits many of the states' high schools.

State Administrator:

Erwin Mittleholtz
Indian Education Guidance Consultant
Minnesota Building
410 Minnesota Avenue
Bemidji, Minnesota 56601
Telephone: (218) 755-2926

FOUNDATION AID PROGRAM

Purpose: To provide to the school districts a guaranteed amount of basic maintenance revenue per pupil unit, regardless of the property valuation in the district.

Eligible Participants: Minnesota Public School Districts.

Application Procedures: Not applicable.

Basic Provisions: Elementary-Secondary Foundation Aid is paid on a current estimate basis, with monthly payments made throughout the school year. The amount paid each district is dependent on the number of pupil units and the amount of the adjusted assessed valuation (EARC) in the district.

In determining the payments, each district is assumed to have levied the maximum in basic maintenance levey permissible (in 1975, 29 mills on the EARC). The Foundation aid is then computed as the difference between the levy proceeds and the total guaranteed amount of basic revenue based on the district's total pupil units. The pupil units are of four kinds: (1) actual pupil units, credited each district at the rate of 0.5 per kindergarten average daily membership (A.D.M.), 1.0 per elementary A.D.M., and 1.4 per secondary A.D.M. (2) support pupil units (also called declining enrollment units) where a district is credited with 6/10 of the decline in actual pupil units from the previous year, (3) fast growth pupil units, where districts are provided extra pupil units for high percentage of growth as well as the absolute number, and ranges from .2 to .5 extra units per increased unit. And, (4) AFDC pupil units, where a district is granted from 0.5 to 1.1 extra pupil units per AFDC student, dependent on the percentage of students under the AFDC program.

The total basic maintenance revenue is equal to the "formula allowance" times the total pupil units. The formula allowance varies by district and is based upon 1970-71 state and local adjusted maintenance costs per pupil unit. The formula allowances are gradually being made equal in the state.

The total amounts of foundation aid paid for elementary and secondary programs has been:

F.Y. 1975	$522,982,000
F.Y. 1974	$513,404,000
F.Y. 1973	$490,830,000

Foundation aid is also paid for post-secondary students attending area-vocational-technical institutes. Beginning in 1976, the state will pay $2,000 per average daily membership (minus tuition, categorical aids, and minimum permitted levy).

Fiscal Procedures: Foundation aid is paid on a current estimate basis with a final adjustment payment made in the fall following the regular school year.

Publications, Regulations: Update publications contain changes in foundation aid program.

State Administrator:

Gary Farland
State Aids Supervisor
State Aids, Statistics, and Research Section
Minnesota Department of Education
Seventh Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-4431

SCHOOL TRANSPORTATION AID

Purpose: To ensure that all districts provide equal, adequate, safe, and efficient transportation for all eligible pupils.

Eligible Participants: Public school districts providing transportation to eligible public and nonpublic pupils.

Application Procedures: Transportation section supplies forms necessary for prior approvals and renewals, and year end reports on actual number of pupils transported and cost so earned aid can be calculated.

Deadlines: Year end reports due July 31st.

Basis for Award: A statutory formula determines the amount of aid paid each school district.

Basic Provisions: Extra curricular and field trips not eligible for funds. Nonhandicapped pupils must reside one mile or more from school attended. Nonpublic pupils attending school outside resident district limited to transportation to boundary line. District owned bus depreciation aid to be used for purchase of replacement or additional buses. Funds may be used for "to and from" school except special approved programs that provide transportation between school buildings. Pupils served and costs to school districts during the 1973-74 school year were as follows:

Category	Pupils	Cost
Regular	554,214	$49,966,661
Sec. Vocational Center	7,497	722,728
Handicapped	8,870	2,918,169
DAC	1,767	468,784
Board and Lodging	116	156,199
TOTALS	572,464	$54,232,544

Funding Levels:

	State Appropriations
1973	$38,000,000
1974	—
1975	53,700,000
1976	62,310,000
1977	67,173,000

Fiscal Procedures: Starting with 1974-75 school year districts will be on current payments. Payments of 30% of estimated aid paid in September, December and March. In August of following current year, final payment (10% + or —) is made. Depreciation aid payment made in September.

Records, Reports: District shall maintain records on all pupil transportation and report number of pupils and costs involved for eligible and noneligible state funded transportation.

Publications, Regulations: State department regulations. Uniform Financial Accounting Manual. Memorandums and special instructions which explain changes or interpretations of laws and regulations.

State Administrator:

Gerald Pavek, Director
School Transportation Section
Minnesota Department of Education
Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2839

or

Donald Pfiffner
State Aids and Statistics Section
Minnesota Department of Education
Capitol Square Building
St. Paul, Minesota 55101
Telephone: (612) 296-4435

STATE SPECIAL EDUCATION AID PROGRAM.

Purpose: To assure special instruction and services for all school age handicapped children as defined in M.S. 120.03 and 120.17. Also to assist local school districts in financing the costs of special instruction and services according to M.S. 124.32.

Eligible Participants: Minnesota Public School Districts and formal cooperative agencies of Minnesota Public School Districts.

Application Procedures: The Special Education Section sends out application forms each year.

Deadlines: Formal application for approval of programs to be offered during the school year must be submitted in September. Applications for aid are submitted after the close of the regular school term, by July 1. Separate applications for program approval and claims for aid must be submitted for summer programs by September 1. School districts are notified of specific deadlines by memo.

Basis for Award: State aids are based on the formula stated in M.S. 124.32; i.e. 65% of the salaries of essential personnel not to exceed $10,000 per full time person and 50% of the costs of special supplies and equipment not to exceed $50 per pupil on the average. A proportionate amount of aid may also be paid for summer school.

Funding Levels:

	State Appropriations
1973	$25,700,000
1974	27,700,000
1974	37,500,000
1976	38,600,000

Fiscal Procedures: The special education aid currently is a reimbursement aid paid in the year following the year in which the aid is earned by the district. A new distribution formula which pays aids currently rather than as a reimbursement is being developed. Aids payments for the regular school term are usually paid in December and summer school aids are paid in March.

Publications, Regulations: Program guidelines for disability areas.

State Administrator:

John C. Groos, Director
Special Education Section
Minnesota Department of Education
Sixth Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-2547

FEDERALLY ADMINISTERED PROGRAMS

HEAD START, Economic Opportunity and Community Partnership Act of 1974.

Purpose: To provide funds for comprehensive early childhood education programs for disadvantaged children and their families. The comprehensive program includes health, nutrition, family involvement and career development components, as well as educational programs. Programs must be designed by the local community served within federal guidelines.

Eligible Participants: Community action organizations are the usual applicants. Other eligible applicants include groups which have received previous Head Start grants, a local education agency, or an institution of higher education. At least 90% of the children enrolled in any Head Start program must be from families who meet HEW poverty guidelines. At least 10% of the children enrolled must be children with one diagnosed handicapping condition.

Application Procedures: The agency wishing to submit a Head Start project must first insure the support and participation of the parents and the community through a policy committee which assists in the planning and implementation of the program. The agency then develops a proposal for funding through the HEW A-102 procedures and submits it to the appropriate Regional Office of HEW for approval.

Deadlines: Contact the Office of Economic Opportunity.

Basis for Award: Grants are made on the basis of individual program merit. A95 Clearinghouse review required. No new programs will be funded in an area where any other program is currently being funded.

Basic Provisions: Funds must be used for comprehensive services which are not already available. Specific costs may include instructional programs, food, social, dental, medical and psychological services, salaries of personnel, instructional materials and rent, utilities, and limited renovation of the center. Funds may not be used for construction.

Federal Support: Grants up to 80% of the total program costs are made. Assistance averages $1,050 per child for a full year program, and $210 for a summer program.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$367,026,291	$5,677,347
1974	392,100,000	5,575,000
1975	452,000,000*	5,575,000*

Disbursement of Federal Funds: Grants are administered through the Office of Human Development. Grants are awarded directly to the applicant.

Publications, Regulations:

A. Head Start Manual 6108-1 (particularly the requirements regarding purpose, recruitment, adult to children ratios, staffing patterns, administrative requirements, etc.)
B. Head Start Program Performance Standards (N-30-364-1)
C. Services to Handicapped Children (N-3-333-1)
D. Program Options for Project Head Start (N-30-334-1)
E. Locally Designed Option Review Process (N-30-221, a-1)
F. Use of Head Start Funds to provide Full Day Services (N-30-336-1)
G. Full-Year Head Start Plan for Career Development (6902-1)
H. The Parents, Instruction I-31, Section B-2
I. FR, Volume 38, Number 181, Part II, Administration of Grants
J. HEW Audit Guide, September 1973, Amendment June 19, 1974
K. A095 Clearinghouse Directory and Procedures OCD Memo, July 2, 1974

State Administrator:

Beverly J. Gleeson, Field Services Administrator
Governor's Office of Economic Opportunity
404 Metro Square, 7th and Robert Streets
St. Paul, Minnesota 55101
Telephone: (612) 296-5746
or
Jon Boller, Director
OCD-BEH Head Start Project Director
Governor's Office of Economic Opportunity
404 Metro Square, 7th and Robert Streets
St. Paul, Minnesota 55101
Telephone: (612) 296-5753

HANDICAPPED INNOVATIVE PROGRAMS — DEAF-BLIND CENTERS, Education of the Handicapped Act, P.L. 91-230, Title VI-C, as amended.

Purpose: (a) To provide grants and/or contracts for the establishment and operation of regional centers for the deaf-blind. (b) To provide grants and services through the existing Regional Deaf-Blind Centers.

Eligible Participants: Public or nonprofit agencies, organizations, or institutions.

Application Procedures: Contact the Coordinator, Centers and Services for Deaf-Blind Children, for application information on part (a) grants. For part (b) information on grants or service referrals contact the Coordinator of the Midwest Regional Center.

Deadlines: Due dates for Part (a) proposals to be published in the Federal Register. For program year 1975-76 proposals were due in the spring of 1975. For deadlines in part (b) contact the Coordinator of the Midwest Regional Center.

Basis for Award: A field reader panel will review part (a) proposals.

Basic Provisions: Part (a) and (b) funds may be used for comprehensive diagnostic and evaluative services, programs for deaf-blind children's education, adjustment, and orientation, effective consultative services for their parents, teachers, and others involved in their welfare, in-service training, dissemination of materials and information, and construction.

Federal Support: 100%

Funding Levels:

	Federal Appropriations	State Allocations
1974	$10,000,000	$169,561†
1974	14,055,000	165,000†
1975	12,000,000	164,440†
1976	16,000,000	175,000*

Disbursement of Federal Funds: Part (a) contract or grant awards will be made directly to the contractor.

Publications, Regulations: Rules published in the Title 45 CFR part 251 and in the FR October 11, 1973.

Programs in Operation: Minnesota is part of Region VI, the Midwest Regional Service Center.

Federal Administrator:

Mr. Robert Dantona, Coordinator
Centers and Services for Deaf-Blind Children
Bureau of Education for the Handicapped
Division of Educational Services
U.S. Office of Education
400 Maryland Avenue S.W.
Washington, D.C. 20202
Telephone: (202) 245-7134
or
Mr. George Monk, Coordinator
Midwest Regional Center Services
to Deaf-Blind Children
5th Floor Davenport Building
Ottawa and Capitol Streets
Lansing, Michigan 48933
Telephone: (517) 373-0108

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†Funds granted to State of Minnesota.

HANDICAPPED — RESEARCH AND DEMONSTRATION, Education of the Handicapped Act, P.L. 91-230, Title VI-E, as amended.

Purpose: To provide grants for the improvement of the education of handicapped children through research and demonstration projects.

Eligible Participants: State education agencies, local education agencies, higher education agencies, and other educational or research organizations.

Application Procedures: Contact the Division of Research, Bureau of Education for the Handicapped for application forms.

Deadlines: Proposals for 1976 projects due in early fall of 1975. Specific dates to be announced in the Federal Register.

Basis for Award: Applications are reviewed by field readers and consultants. Annual renewals possible.

Basic Provisions: Funds may be used to support research and related activities designed to improve the education of handicapped children. In 1974 priorities for funding were in the areas of career education training, teacher training, pre-school day care programs, and appropriately designed education (e.g. in physical education and recreation).

Federal Support: Cost-sharing required on all research projects.

Funding Levels:

	Federal Appropriations	State Allocations
1973	$ 9,566,000	$800,268
1974	9,916,000	785,392
1975	9,341,000	765,197*
1976	11,000,000	850,000*

Disbursement of Federal Funds: Direct from Office of Education to participant.

Publications, Regulations: Regulations published in the FR May 25, 1973.

Federal Administrator:

Dr. Max Mueller, Chief
Research Projects Branch
Division of Education for the Handicapped
U.S. Office of Education
400 Maryland Avenue S.W.
Washington, D.C. 20202
Telephone: (202) 245-2275

HANDICAPPED MEDIA SERVICES AND CAPTIONED FILMS, Education of the Handicapped Act, P.L. 91-230, Title VI-F, as amended.

Purpose: To promote the general welfare of deaf persons by providing, through films and other instructional media, enriched educational, vocational, and cultural experiences, to provide for the acquiation and distribution of media materials and equipment, to train persons in the use of these media, and to carry on research on educational media specifically related to the education of the deaf and on the use of these media.

Eligible Participants: For borrowing services, state or local public agencies and schools, and organizations or groups of deaf persons may apply to the Media Services Branch and/or the Captioned Films Branch. Thirteen Area Learning Resource Centers are now being set up to service the media needs of the handicapped. Minnesota will be in area six, headquartered in Michigan.

Application Procedures: Contact the Captioned Films Branch and/or the Media Services Branch Centers for information on materials available and loan procedures. Contract awards will be governed by the new regulations published in 1976. For information on Learning Resource Center services in Minnesota, contact Bob Wedl in the Minnesota Department of Education, Telephone (612) 296-2547.

Deadlines: Project proposal due dates will be published with the new guidelines in the Federal Register.

Basis for Award: To be outlined in the new regulations.

Basic Provisions: Borrowing services have been limited to uses for demonstration and evaluation.

Federal Support: 100%

	Federal Appropriations
1973	$13,000,000
1974	13,000,000
1975	13,250,000
1976	16,250,000

Disbursement of Federal Funds: Disbursement of project grant funds to be announced in regulations.

Publications, Regulations: Regulations published in Title 45 CFR, part 150, and the proposed rules were published in the FR October 11, 1973. Publication, Catalog of Captioned Films for the Deaf, no charge.

Federal Administrator:

Dr. Malcolm Norwood, Chief
Captioned Films and Telecommunications Branch
Division of Education Services
Bureau of Education for the Handicapped
U.S. Office of Education
Washington, D.C. 20202
Telephone: (202) 245-9606
or
Dr. Elwood Bland, Chief
Media Services for the Handicapped Branch
Division of Education Services
Bureau of Education for the Handicapped
U.S. Office of Education
Washington, D.C. 20202
Telephone: (202) 245-2987

SPECIAL PROGRAMS FOR CHILDREN WITH SPECIFIC LEARNING DISABILITIES, Education of the Handicapped Act, P.L. 91-230, Title VI-G, as amended.

Purpose: To provide funds for the establishment and operation of model centers which provide comprehensive services for children with specific learning disabilities.

Eligible Participants: Public or private nonprofit agencies, organizations, or institutions including local education agencies, higher education agencies, and state education agencies.

Application Procedures: Contact the Program Development Branch for information.

Deadlines: Deadline date for contract proposal submission will be announced in February, 1975. Normally, proposals are submitted up to 45 days after the announcement.

Basis for Award: Awards are made on a competitive basis. Priority will be given to states or areas without model centers. Minnesota currently has none.

Basic Provisions: Funds may be used to help establish and operate model center programs providing for comprehensive early identification, diagnostic, prescriptive, and educational services for all children with specific learning disabilities, as well as support technical assistance, research, and training activities. No restrictions on fund uses.

Federal Support: 100%

Funding Levels:

	Federal Appropriations	State Allocations
1973	$3,250,000	-0-
1974	3,250,000	-0-
1975	3,250,000	-0-
1976	5,000,000	$125,000*

Disbursement of Federal Funds: Directly to the contractor from O.E.

Publications, Regulations: Proposed rules published in the FR October 11, 1973.

Federal Administrator:

Mrs. Becky Calkins, Coordinator
Learning Disabilities Program
Division of Innovation and Development
Program Development Branch
Bureau of Education for the Handicapped
U.S. Office of Education
400 Maryland Avenue S.W.
Washington, D.C. 20202
Telephone: (202) 245-9722

GIFTED AND TALENTED EDUCATION, Special Projects Act of 1974, P. L. 93-380, Title IV.

Purpose: To provide grants to assist in the development of comprehensive programs designed to meet the special educational needs of gifted and talented children from pre-school age through secondary school levels. In the funded Region V plan under ESEA, Title V, to help conduct in-service education workshops which educate teachers and adminiators in how to teach high potential students K-12.

Eligible Participants: State education agencies, local education agencies, and higher education agencies.

Application Procedures: Contact the State Department of Education, Office of Gifted Education for information on the Region V Plan. Special Project application procedures to be established.

Deadlines: Deadlines for Special Project proposals to be determined after federal appropriations for FY 1976 have been determined.

Basis for Award: State approval required as part of Region V Interrelated State Education Design for the Gifted and Talented, Title V 505 Grant. State review also required for Special Project proposal.

Basic Provisions: Region V funds may be used for paying honoraria to speakers at in-service sessions. Special Project funds may be used for planning, implementing, and evaluating innovative programs for the gifted. Equipment may be purchased with these funds, and personnel trained through state education agencies and higher education agencies.

State Plan Submitted: Minnesota prepared a joint application with representatives from all Region V state education agencies under ESEA, Title V.

Funding Levels:

	Federal Appropriations	State Allocations
1975	$12,250,000*	$10,640

Disbursement of Federal Funds: Funds sent to Minnesota Department of Education for use by Gifted Education Coordinator for paying honoraria to speakers.

Publications, Regulations: Proposed rules for Special Projects to be published in the FR.

Programs in Operation: Fourteen regional ten-hour workshops and five three-hour district workshops in Minnesota.

State/Federal Administrator:

Lorraine Hertz, Coordinator
Gifted Pupil Program
Minnesota State Department of Education
6th Floor, Capitol Square Building
St. Paul, Minnesota 55101
Telephone: (612) 296-4072
or
Dr. Harold Lyon, Director
Gifted and Talented Education
Bureau of Education for the Handicapped
U.S. Office of Education
400 Maryland Avenue S.W.
Washington, D.C. 20202
Telephone: (202) 245-8020

FEDERAL INFORMATION SERVICES AND TECHNICAL ASSISTANCE

DEFINITION OF TERMS

Authorization — amount of funds that may be allocated for a program (appropriation sets final figure, usually ¼-½ of authorization).

Continuing Resolution — Congressional resolution which allows programs to continue to operate at the level of spending of the prior fiscal year for the next three months pending passage of an appropriations bill.

Contract — federal agency awards contract to recipient to accomplish a task described in detail in the document. Usually awarded on the basis of Request for Proposals.

Deferral — when the President desires to defer spending on some budget items, a special message is sent to Congress. The President may defer spending unless either the House or the Senate passes an impoundment resolution disapproving the intended deferral.

DHEW or HEW — U.S. Department of Health, Education and Welfare.

Discretionary Funds — funds set aside for awards to eligible applicants, usually on a nationwide competitive basis.

Federal Appropriations — funds allocated to program by Congress and President.

Formula Grant — when a formula is used to allocate federal funds, funds are usually allocated to states on the basis of the number of students in a category or other criteria.

FY — fiscal year; currently the Federal FY is July 1-June 30. Beginning with FY 1976 the FY will be October 1 to September 30.

HEA — higher educational agency or Higher Education Act.

LEA — local education agency.

Matching or Cost Sharing — portion of project costs not borne by Federal government; generally consisting of cash or in-kind contributions of SEA and LEA.

M.S. — Minnesota Statutes.

N.A. — not applicable or available.

Nonprofit Institution — any corporation, foundation, trust, association, cooperative, or other organization other than educational institutions, hospitals, and state and local government agencies, bureaus, or departments, which is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest, which is not organized primarily for profit.

Program Consolidation — when one application suffices for programs previously separate; fund use is at the discretion of the recipient within broader guidelines (e.g. Parts B, C, Consolidation of 93-380)

Project Grant — awarded on a competitive review basis from discretionary funds.

Recission — when the President wants to impound funds a special message to Congress is sent so requesting. Congress has 45 days to pass a new bill altering the original appropriations figures; if a new bill is not passed, the funds must be disbursed by the Federal agencies as originally appropriated.

Regulations — eligibility, guidelines, and funding and award criteria for programs. Proposed rules and regulations are subject to revision before finalized. Published in the FR, CFR, or in special publications.

SEA — state educational agency

State Allocations — portion of funds appropriated to program by Congress set aside for State of Minnesota and/or awarded to Minnesota-based applicants.

State Appropriations — funds allocated to program by Minnesota State Legislature and Governor.

Supplemental Appropriations — additional appropriations not included in the regular appropriations bill.

USOE or OE — U.S. Office of Education

REVISED TITLE I DISTRIBUTION FORMULA

Title I of the Education Amendments of 1974 extends through June 30, 1978 all the programs provided for under the Elementary and Secondary Education Act of 1965, excluding Correction Education Services.

The magnitude of funds distributed under Title I of ESEA and their distribution to almost every school district in the Nation helped to create vigorous debates preceding the bill's adoption in connection with the method by which Title I funds are distributed. That distribution method was substantially changed for the first time since 1965.

Under the 1965 Act, funds were allocated to the schools on the basis of three factors: (1) the number of students whose families fell below the set poverty level, (2) the number of families whose AFDC payments exceeded that poverty level, and (3) the average expenditure for elementary and secondary education per child in a state. These three factors remain, but the way they are used is changed substantially.

For the first factor, the poverty level is now variable and is determined in accordance with the so-called "Orshansky Formula." This formula goes beyond family income and considers family size, and to a somewhat lesser extent whether a farm or non-farm family is involved and the sex of the head of the household. The poverty level under the Orshansky Formula works out at approximately $3,750 for a non-farm family of four at the time of the 1970 census.

Under the second factor, the new formula considers only two-thirds of those AFDC children in families in the "current" Orshansky level, instead of all AFDC children. The "current" level for this year for a non-farm family of four is approximately $4,500.

In the case of the third factor, the formula now uses 40 percent of the state average expenditure per child rather than the 50 percent used in the original formula. Previously, states could also use the national per pupil expenditure if this exceeded that of the state. Now no state per pupil expenditure factor can be less than 80 percent of the national average nor greater than 120 percent, thus providing a floor for the poorer states and a ceiling for the wealthier.

To summarize the method of calculating Title I funds: first, determine the number of low-income children in the district. Secondly, add to this figure two-thirds of the AFDC children above the low-income figure. Multiply this total by 40 percent of the state's average expenditure per pupil (or by 80 percent of the national figure, if that is greater but, in turn, no higher than 120 percent). Again, the product of this calculation is the authorized amount. The actual allocated amount would be a prorated sum based on the level of appropriations for the State of Minnesota.

There are also three other distributions of Title I funds. The largest distribution goes to state education agencies for programs serving handicapped, migrant, and neglected and delinquent children. Other distributions come under the Incentive Grant (Part B) program, which allocates funds to states on the basis of the extent to which they exceed the national average expenditure per pupil and the Special Grants (Part C) program allocating funds to areas with high concentrations of low-income children.

In order to assure an orderly transition to the new funding approaches, payments under all of these programs are controlled by what is called a "hold harmless" provision of the law. This stipulates that local education agencies are guaranteed at least 85 percent of their previous year's allocation and the state agency programs 100 percent of their FY 1974 allocations.

CONSOLIDATION OF EDUCATION PROGRAMS

Title IV of the Education Amendments of 1974, P.L. 93-380 deals with "consolidation" of education programs. P.L. 93-380 includes three types of consolidation: (1) administrative consolidation, (2) program consolidation, and (3) consolidation of the Commisioner of Education's discretionary authority.

Administrative consolidation provides for a single state application for the various formula grant programs administered by the states. States would also submit an annually updated program plan for each authorized program area. All state plan program requirements would continue in force but states will have to file so-called "boiler plate" assurances only once.

Program consolidation calls for program funding mergers in the library and learning resources area and in educational innovation and support area beginning in fiscal year 1976. In the library and learning resources area (Part B), three separate programs would be consolidated — Title II of the Elementary and Secondary Education Act of 1965 (textbooks and library materials); Title III of the National Defense Education Act (equipment and minor remodeling); and ESEA Title III (guidance, counseling and testing). The innovation and support area (Part C) consolidates four existing categorical programs — Title III of ESEA (supplementary education centers and services excluding guidance, counseling and testing); the Strengthening State and Local Educational Agencies program (ESEA Title V); Dropout Prevention (Section 807 ESEA); and School Nutrition and Health Services (Section 808 ESEA).

For FY 1976, only half of the funds for these programs will be consolidated, with the other half of the funds being distributed in the same categorical manner as before consolidation. Full consolidation will take place in FY 1977.

What does consolidation mean to the local education agency? In brief, the local educational agencies will be able to set their own funding priorities within the educational purposes of the consolidated programs, shifting funds from one program area to another when desired. For example, in the libraries and learning resource area the LEA may decide that school library resources have higher priority than textbooks or equipment, and proceed to allocate its funds in that direction.

In the innovation and support area it is the state that determines the priorities for funding the various projects. At least 15 percent of the innovation and support funds must be used for handicapped children, and no more than 15 percent either of the allocation or of the amount received by the state in FY 1973 under the present Title V of ESEA, whichever is higher, can be used to strengthen state and local leadership resources of state agencies.

Children in nonpublic schools must be served under both areas. Funds for both program consolidation areas are distributed to states based on the number of children aged 5-17.

The third form of consolidation calls for a new approach to the authorization of those funds that the Commissioner of Education may allocate at his own discretion. Under the "Special Projects Act" portion of P.L. 93-380, broad authority is given to the Commissioner to conduct new and experimental programs within a limit of $200 million — subject, of course, to available appropriations.

However, for every dollar applied by the Commissioner to priorities he may establish, at least one other dollar must be applied to the priorities established by Congress under P.L. 93-380 — use of the metric system of measurement, gifted and talented education, community schools, career education, consumers education, women's educational equity, elementary and secondary school education in the arts, and school health and nutrition services for children from low income families.

Regulations for the consolidations required by P.L. 93-380 may be found in the Federal Register. Programs included in the consolidation may be found on pages 9, 10, 11, 13, 14 and 123.

REQUIRED READING

5

MINNESOTA SESSION LAWS, 1973

CHAPTER 683—S.F.No.1626

[Coded in Part]

An act relating to operation of government; providing for aids to education, tax levies, and the distribution of tax revenues; authorizing an experimental school in independent school district No. 309 and the issuance of bonds by independent school district No. 625; appropriating money; amending Minnesota Statutes 1971, Chapter 124, by adding sections; Sections 120.17, Subdivision 7, and by adding a subdivision; 124.04; 124.17, Subdivision 1; 124.212, Subdivisions 1, 4, and 10, and by adding subdivisions; 124.28, Subdivision 3; 124.32, Subdivisions 1 and 5, and by adding a subdivision; 275.125, Subdivision 3 and by adding subdivisions; 276.11; and 360.133, Subdivision 2; repealing Minnesota Statutes 1971, Sections 120.17, Subdivision 8; 124.212, Subdivisions 3, 6, 7 and 8; 124.22; 124.31; 124.32, Subdivision 3; 275.125, Subdivision 2; and 360.133, Subdivision 3.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Section 120.17, Subdivision 7, is amended to read:

Subd. 7. **EDUCATION; STATE AIDS; PLACEMENT IN STATE INSTITUTION; RESPONSIBILITY.** Responsibility for special instruction and services for a handicapped child placed in a state institution on a temporary basis shall be determined in the following manner:

(a) The legal residence of such child shall be the school district in which his parent resides, if living, or his guardian ~~if neither parent is living within the state or the district designated by the commissioner of education if neither parent or guardian is living within the state~~;

(b) When the educational needs of such child can be met through the institutional program, the costs for such instruction shall be paid by the department to which the institution is assigned;

Changes or additions indicated by underline, deletions by ~~strikeout~~.

(c) When it is determined that such child can benefit from public school enrollment, provision for such instruction shall be made in the following manner:

(1) Determination of eligibility for special instruction and services shall be made by the commissioner of education and the commissioner of the department responsible for the institution;

(2) The school district where the institution is located shall provide an appropriate educational program for the child and shall make a tuition charge to the child's district of residence for the actual cost of providing the program;

(3) The district of the child's residence shall pay the tuition and other program costs including the unreimbursed transportation costs and may claim foundation aid for the child. Special transportation shall be provided by the district providing the education program and the state shall reimburse such district within the limits provided by law.

Sec. 2. Minnesota Statutes 1971, Section 120.17, is amended by adding a subdivision to read:

Subd. 8a. **RESIDENCE OF CHILD UNDER SPECIAL CONDITIONS.** The legal residence of a handicapped child placed in a foster facility for care and treatment when: (1) parental rights have been terminated by court order; (2) parent or guardian is not living within the state; or (3) no other school district residence can be established, shall be the school district in which the child resides. The school board of the district of residence shall provide the same educational program for such child as it provides for all resident handicapped children in the district.

Sec. 3. Minnesota Statutes 1971, Section 124.04, is amended to read:

124.04 CAPITAL EXPENDITURE TAXING AUTHORITY. In addition to the tax levy prescribed by law for general and special school purposes, the board of any district may levy annually an amount ~~equal to eight~~ not to exceed $65 per pupil unit and not to exceed 10 mills on each dollar of assessed valuation of the taxable property in the district as adjusted for the preceding year by the equalization aid review committee notwithstanding the provisions of sections 272.64 and 275.49, provided that said levy may not exceed by more than two mills (three mills if the district adds units pursuant to section 124.17, subdivision 1, clause (7)) the levy under this section in the previous year. The tax so levied shall be collected in the manner provided by law for the collection of ~~other~~ school taxes. The proceeds of the tax may be used only to acquire land, improve and repair school sites and to ~~erect,~~ equip, re-equip, repair and improve buildings and permanent attached fixtures~~, and~~. Subject to the commissioner's approval, the tax proceeds may also be used to rent or lease buildings for school purposes and to acquire or construct buildings. The board ~~may~~ shall establish a fund in which the proceeds of this tax ~~may~~ shall be accumulated until expended ~~by the board~~.

The proceeds of the tax shall not be used for custodial or other maintenance services.

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Sec. 4. Minnesota Statutes 1971, Section 124.17, Subdivision 1, is amended to read:

124.17 **DEFINITION OF PUPIL UNITS.** Subdivision 1. Pupil units for each resident pupil in average daily membership shall be counted as follows:

(1) In an elementary school, for kindergarten and for handicapped pre-kindergarten pupils as defined in section 120.03, and enrolled in one-half day sessions throughout the school year or the equivalent thereof, approved by the commissioner of education, one-half pupil unit and other elementary pupils, one pupil unit.

(2) In secondary schools, pupils in junior high school or a six-year school and all other pupils in secondary schools, one and four-tenths pupil units. Pupils enrolled in the seventh and eighth grades of a middle school shall be counted as secondary pupils.

(3) In area vocational-technical schools one and one-half pupil units.

(4) To meet the problems of educational overburden caused by broken homes, poverty and low income, each pupil from families receiving aid to families with dependent children or its successor program shall be counted as an additional five-tenths pupil unit. The department of public welfare is directed to furnish to the department of education that information concerning children from families with dependent children which is necessary to calculate pupil units. Additional aids to a district for such pupils may be distributed on a delayed basis until the department of education publicly certifies that the information needed for paying such aids is available on such a timely basis that such aids may be paid concurrently with other foundation aids.

(5) In every district where the number of pupils from families receiving aid to families with dependent children or its successor program exceeds ten percent of the total actual pupil units in the district for the same year, as computed in clauses (1) and (2), each such pupil shall be counted as an additional 35/100 of a pupil unit; for those districts where the number of such pupils is more than eight percent but not more than ten percent of the total pupil units in the district for the same year, as computed in clauses (1) and (2), each such pupil shall be counted as an additional two-tenths of a pupil unit and for those districts where the number of such pupils is at least five percent but not more than eight percent of the total pupil units in the district for the same year, as computed in clauses (1) and (2), each such pupil shall be counted as an additional one-tenth of a pupil unit. Such weighing shall be in addition to the weighing provided in clauses (1), (2), (3), and (4) of this section. School districts are encouraged to allocate a major portion of the aids that they receive on account of clauses (4) and (5) to primary grade programs and services, particularly to programs and services that involve participation of parents.

~~(5)~~ (6) Where the total pupil units of a district are used as a multiplier in determining foundation aids and spending and levy limitations and where the actual number of pupil units has decreased from the prior year, the number of pupil units for such district shall equal the average of actual pupil units for the prior and current years.

Changes or additions indicated by underline, deletions by ~~strikeout~~.

(7) Where the actual number of pupil units has increased from the prior year by more than four percent, a number of pupil units equal to one fourth of the difference between the units as computed in clauses (1) and (2) for the two years shall be added to the other units for the district.

(8) ~~This adjustment shall not be made~~ Only pupil units in clauses (1), (2) and (3) shall be used in computing adjusted maintenance cost per pupil unit.

Sec. 5. Minnesota Statutes 1971, Section 124.212, Subdivision 1, is amended to read:

124.212 **FOUNDATION AID.** Subdivision 1. The foundation aid program for school districts for ~~fiscal~~ school years ~~1972~~ 1973-1974 and ~~1973~~ 1974-1975 shall be governed by the terms and provisions of this section.

Sec. 6. Minnesota Statutes 1971, Section 124.212, is amended by adding a subdivision to read:

Subd. 3a. **AID GUARANTY.** Notwithstanding any of the other provisions of this section, for the 1973-1974 school year neither the sum nor the sum per pupil unit of the aggregate foundation aid earned by a district maintaining a classified secondary school and the amount raised by the maximum levy authorized by Minnesota Statutes 1971, Section 275.125, Subdivision 2, Clause (2) and for the 1974-1975 school year neither the sum nor the sum per pupil unit of the aggregate foundation aid earned by such a district and the amount raised by the maximum levy authorized for 1973 by section 18(1) of this act, shall be less than the sum or the sum per pupil unit respectively of the aggregate foundation aid earned for the 1972-1973 school year, any payments earned for 1972-1973 which but for the operation of Minnesota Statutes 1971, Section 124.212, Subdivision 3, would not have been earned, and the amount raised by the levy authorized by Minnesota Statutes 1971, Section 275.125, Subdivision 2, Clause (1). Aggregate foundation aid includes foundation aid for all pupil units. For purposes of this computation pupil units used as a divisor shall include only those units identified in clauses (1), (2) and (3) of subdivision 1 of section 124.17.

Sec. 7. Minnesota Statutes 1971, Section 124.212, Subdivision 4, is amended to read:

Subd. 4. ~~Notwithstanding any of the other provisions of this section, foundation aids computed under subdivisions 6 and 7 shall be reduced by the amount of moneys received by the district from the permanent school fund and shall be further reduced by the amount of sales tax per capita payments made to the district pursuant to sections 297A.57 and 297A.55~~ The amount of money received by a school district as income from the permanent school fund for any year, shall be deducted from the foundation aid earned by the district for the same year including aid earned pursuant to section 6 of this act or from aid earned from other state sources.

Sec. 8. Minnesota Statutes 1971, Section 124.212, is amended by adding a subdivision to read:

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Subd. 6a. For the 1973-1974 school year a district shall receive in foundation aid the lesser of (1) $788 per pupil unit less 30 mills times the 1971 adjusted assessed valuation of the district, or (2) the amount that bears the same relation to the difference in (1) as the sum of the 1970-1971 adjusted maintenance cost per pupil unit increased by $87, and the greater of (a) one-sixth of the difference that results when the adjusted maintenance cost per pupil unit, so increased, is subtracted from $788, or (b) $38, bears to $788.

Sec. 9. Minnesota Statutes 1971, Section 124.212, is amended by adding a subdivision to read:

Subd. 7a. For the 1974-1975 school year a district shall receive in foundation aid, the lesser of: (1) $820 per pupil unit less 30 mills times the 1972 adjusted assessed valuation of the district, or (2) the amount that bears the same relation to the difference in (1) as the sum of the greater sum computed pursuant to section 8, clause (2) of this act, and the greater of (a) one-third of the difference that results when such greater sum is subtracted from $820, or (b) $32, bears to $820.

Sec. 10. Minnesota Statutes 1971, Section 124.212, is amended by adding a subdivision to read:

Subd. 8a. Notwithstanding any provisions of any other law to the contrary, the adjusted assessed valuation used in calculating foundation aid shall include only that property which is currently taxable in the district. For districts receiving payments under sections 298.23 to 298.28; 298.32; 298.34 to 298.39; 298.391 to 298.396; 298.405; 298.51 to 298.67; 294.21 to 294.28; 124.215, subdivision 2a; 124.25; 124.30; 360.133; 360.135; and 124.28; any law imposing a tax upon severed mineral values, or under any other law distributing proceeds in lieu of ad valorem tax assessments on copper or nickel properties; the foundation aid shall be reduced by: The previous year's payment to the district pursuant to said sections times the ratio of the maximum levy allowed the district under section 18 of this act to the total levy allowed by section 275.125, but not to exceed 35 percent in 1973-1974 and 40 percent in 1974-1975 of the previous year's payment.

Sec. 11. Minnesota Statutes 1971, Chapter 124, is amended by adding a section to read:

[124.222] **TRANSPORTATION AID ENTITLEMENT.** Subdivision 1. **COMPUTATION.** For the 1974-1975 school year the state shall pay to each school district for all school transportation and related services for which the district is authorized by law to receive state aid: (1) The lesser product of either

(a) The actual net operating cost per eligible pupil transported during the 1975 fiscal year times the number of eligible pupils transported during the 1975 fiscal year; or

(b) 110 percent of the actual net operating cost per eligible pupil transported during the year ending June 30, 1973, times the number of eligible pupils transported during the 1975 fiscal year;

(2) Minus the amount raised by a levy of one mill times the adjusted assessed valuation which is used to compute the transportation levy limitation for the levy collected in calendar year 1974;

Changes or additions indicated by underline, **deletions by** ~~strikeout~~.

(3) Plus, the amount of depreciation for one year on the school bus fleet computed by the department of education on a straight line basis at the rate of ten percent per year of the net cost of the fleet.

Subd. 2. Notwithstanding subdivision 1, for the 1974-1975 school year the state shall pay to school districts having boundaries coterminous with the boundaries of a city of the first class for all school transportation and related services for which a district is authorized by law to receive state aid: Eighty percent of the lesser product computed pursuant to clause (1) of subdivision 1, plus 80 percent of the amount computed pursuant to clause (3) of subdivision 1.

Subd. 3. **PAYMENT SCHEDULE.** The state shall pay to each school district 30 percent of its estimated school transportation aid entitlement for the 1975 fiscal year on or before each of the following dates: September 30, December 31, and March 31. The actual balance due the district shall be paid on or before August 31 of the following fiscal year.

Subd. 4. **SPECIAL PAYMENT.** In addition to other payments authorized by law, on or before August 31 in fiscal year 1975 only, the state shall pay to each school district ten percent of the amount paid to the district in fiscal year 1974 for school transportation services provided in fiscal year 1973.

Sec. 12. Minnesota Statutes 1971, Chapter 124, is amended by adding a section to read:

[124.223] **TRANSPORTATION AID AUTHORIZATION.** For the 1974-1975 school year and thereafter, school transportation and related services for which state transportation aid is authorized are:

(1) Transportation or board of resident pupils who reside one mile or more from the public schools which they could attend, or transportation to, from, or between the schools they attend pursuant to a program approved by the commissioner of education, or who reside one mile or more from a private school actually attended, but only to the extent permitted by Minnesota Statutes, Sections 123.76 to 123.79 with respect to private school pupils; provided that state transportation aid is authorized in an amount not to exceed $700,000 annually for the transportation of any elementary pupil, if the commissioner determines that the transportation is necessary because of extraordinary traffic hazards;

(2) Transportation to or board and lodging in another district, of resident pupils of a district without a secondary school; the pupils may attend a classified secondary school in another district and shall receive board and lodging in or transportation to a district having a classified secondary school at the expense of the district of the pupil's residence;

(3) Transportation for residents to a state board approved secondary vocational center;

(4) Transportation or board and lodging of a handicapped pupil when he cannot be transported on a regular school bus, and the conveying of handicapped pupils between home and school and within the school plant;

Changes or additions indicated by underline, deletions by ~~strikeout~~.

(5) Transportation of resident handicapped children to licensed daytime activity centers attended by the children;

(6) When necessary, board and lodging for nonresident handicapped pupils in a district maintaining special classes;

(7) Services described in clauses (1) to (6) when provided in conjunction with a state board approved summer school program.

Sec. 13. Minnesota Statutes 1971, Section 124.28, Subdivision 3, is amended to read:

Subd. 3. For the purpose of determining the applicability of this section to any district in fiscal 1974 and subsequent years, the valuation of taxable property shall be the ~~1969~~ adjusted value of such property as determined by the equalization aid review committee and used in calculating foundation aid for the corresponding school year, ~~exclusive of class 2 personal property and personal property exempt from taxation by Extra Session Laws 1967, Chapter 32,~~ and the valuation of the exempt property shall be the full value of the exempt property as reported annually by the department of public service. For the purpose of determining refunds the valuations of the taxable property shall be taken at 30 percent of the valuations as adjusted by the equalization aid review committee and the valuation of the exempt property shall be taken at 30 percent of its full value. The eligibility of a school district under this section is determined by adding the adjusted taxable valuation of the taxable property of the district as determined by the equalization aid review committee to the full value of the exempt property as reported by the department of public service; then by dividing the amount of the exempt property by the total of such taxable property and exempt property; if the result is 20 percent or more the school district is eligible, otherwise not, unless it qualifies temporarily under subdivision 1 or the following paragraph.

Any district disqualified from receiving refunds because this subdivision as amended substitutes a more recent adjusted assessed valuation for the 1969 adjusted assessed valuation previously specified, shall nevertheless continue to receive such refunds for three additional years, but the net amounts due prior to any required proration shall be reduced by 25 percent the first year, by 50 percent the second year, and by 75 percent the third year.

Sec. 14. Minnesota Statutes 1971, Section 124.32, Subdivision 1, is amended to read:

124.32 **HANDICAPPED CHILDREN.** Subdivision 1. The state shall pay to any district and unorganized territory; (a) for the employment in its educational program for handicapped children, 60 percent of the salary of essential personnel, but this amount shall not exceed ~~$5,300~~ $5,600 for the normal school year for each full time person employed, or a pro rata amount for a part time person or a person employed for a limited time, including but not limited to summer school; (b) for the employment of an individual jointly with another district or districts or unorganized territory in its educational program for handicapped children, 60 percent of the salary of essential personnel, but this amount shall not exceed ~~$5,300~~ $5,600 per annum for each full time person employed, or a pro rata amount for a part time person or a person employed for a limited time including but not limited to summer school.

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Sec. 15. Minnesota Statutes 1971, Section 124.32, Subdivision 5, is amended to read:

Subd. 5. When a handicapped child is placed in a residential facility approved by the commissioner and established primarily to serve handicapped children and when the child's educational program is approved by the commissioner, the state shall pay to the resident district not to exceed 60 percent of instructional costs charged to the resident district, less the foundation aid per pupil unit payable to the resident district. Not more than ~~$125,000~~ $300,000 shall be spent annually for purposes of implementing this subdivision. If that amount does not suffice, the aid shall be pro rated among all qualifying districts.

The following types of facilities may be approved by the commissioner:

(a) A residential facility operated by a public school district and designed to serve the low incidence handicapped, the multiple handicapped, or the most severely handicapped children, either within or outside of the state, or, a state residential school outside of the state.

(b) A private, nonsectarian residential facility designed to provide educational services for handicapped children either within or outside of the state.

(c) A state hospital or private nonsectarian residential center designed to provide care and treatment for handicapped children.

Sec. 16. Minnesota Statutes 1971, Section 124.32, is amended by adding a subdivision to read:

Subd. 6. The state shall reimburse each district or unorganized territory the actual cost incurred in providing instruction and services for a handicapped child whose district of residence has been determined by sections 1 or 2 of this act, and who is temporarily placed in a state institution or a licensed residential facility for care and treatment. This section does not apply for a child placed in a foster home or a foster group home.

Upon following such procedure as requested by the commissioner of education a district or unorganized territory providing instruction and services for such handicapped child may bill the state the actual cost incurred in providing said services including transportation costs and a proportionate amount of capital outlay and debt service, minus the amount of foundation aid, special education aid, transportation aid, and any other aid earned in behalf of such child, such action pursuant to limits set forth in Minnesota Statutes, Section 124.32, Subdivision 4.

Sec. 17. Minnesota Statutes 1971, Chapter 124, is amended by adding a section to read:

[124.781] LIMITATION ON TAX ANTICIPATION BORROWING. Except as approved by the commissioner, a district may not issue certificates of indebtedness pursuant to sections 124.71 to 124.78, for a larger proportion of its total anticipated tax or aid revenues than it borrowed against such revenues which were received in calendar 1973 with respect to tax revenues and in the 1972-1973 school year with respect to aid revenues.

Changes or additions indicated by underline, deletions by ~~strikeout~~

Sec. 18. Minnesota Statutes 1971, Section 275.125, is amended by adding a subdivision to read:

Subd. 2a. (1) In 1973, a school district may levy for all general and special school purposes, an amount equal to the amount raised by the 1972 adjusted assessed valuation of the district times the number of mills, not to exceed 30, that bears the same relation to 30, as the greater sum computed pursuant to section 9, clause (2) of this act, bears to $820.

(2) In 1974, a school district may levy for all general and special school purposes, an amount equal to the amount raised by the 1973 adjusted assessed valuation of the district times the number of mills, not to exceed 30, that bears the same relation to 30, as the sum of the greater sum computed pursuant to section 9, clause (2) of this act, and the greater of (a) one-half of the difference that results when such greater sum is subtracted from $860, or (b) $40, bears to $860.

(3) The levy authorized by clauses (1) or (2) may be increased in any amount which is approved by the voters of the district at a referendum called for the purpose. Such a referendum may be called by the school board or shall be called by the school board upon written petition of qualified voters of the district. The referendum shall be held on a date set by the school board. Only one such election may be held in a single school year. The question on the ballot shall be whether a specific millage which will yield a specific amount based on the most recent assessed valuation may be added to that authorized by clauses (1) or (2). If approved, the amount provided by the millage applied to each year's assessed valuation shall be authorized for certification until revoked by the voters of the district at a subsequent referendum, which may be called by the school board and which shall be called by the school board upon the written petition of qualified voters of the district unless the petition for revocation is submitted in the same year in which a levy has been increased by the voters pursuant to this clause. A petition authorized by this clause shall be effective if signed by a number of qualified voters in excess of 15 percent, or 10 percent if the school board election is held in conjunction with a general election, of the average number of voters at the two most recent district wide school elections. A referendum invoked by petition shall be held within three months of submission of the petition to the school board unless the petition for revocation is submitted in the same year in which a levy has been increased by the voters pursuant to this clause. Notwithstanding any law to the contrary, the approval of 50 percent plus one of those voting on the question is required to pass a referendum.

Sec. 19. Minnesota Statutes 1971, Section 275.125, Subdivision 3, is amended to read:

Subd. 3. In addition to the levy ~~prescribed~~ authorized by ~~subdivision 2~~ section 18 of this act, ~~each~~ a qualifying district may levy additional amounts as follows:

(1) The amounts necessary to make payments for bonds issued and for interest thereon, ~~and for repayment of debt service loans and capital loans, the amount authorized for capital outlay~~ including the bonds and interest thereon, issued as authorized by clause (7)(C) of this subdivision, and for repayment of debt service loans and capital loans, the amount authorized for capital expenditures pursuant to section 124.04 and the amount authorized for liabilities of dissolved districts pursuant to section 122.45.

Changes or additions indicated by underline, deletions by ~~strikeout~~.

~~(2) An amount necessary to pay the estimated actual transportation costs of the district for the following school year less estimated state transportation reimbursement for the current year. The money raised by this additional levy may be used only for costs incurred in transportation which is partially reimbursable under sections 124.22 and 124.32.~~

(2) For school transportation services, an amount not to exceed the amount raised by a levy of one mill times the adjusted assessed valuation of the taxable property of the district for the preceding year; provided that in 1973 and thereafter a district having boundaries coterminous with the boundaries of a city of the first class may levy an amount not to exceed 20 percent of its costs for transportation and related services for which state aid is authorized for the 1974-1975 school year and thereafter, and provided further that a district may levy under this clause for the annual cash payments to be made for the purchase of buses, but only for that portion of the payments not offset by state transportation aid received on account of depreciation.

~~(3) For purposes of the 1971 levy, collectible in 1972, any district, in which the sum of $87 per pupil unit in average daily membership and the difference between the reimbursement entitlement per pupil unit in average daily membership for 1970-1971 school year programs for handicapped children and the 1970-1971 adjusted maintenance cost per pupil unit in average daily membership is greater than $750 per pupil unit, may levy an amount per pupil unit which is equal to or less than the difference between said sum and $750 per pupil unit. A district which is located in a city of the first class may not qualify for an additional levy that exceeds 1.5 mills times the adjusted assessed valuation of the district.~~

~~(4) For purposes of the 1972 levy collectible in 1973, any district, which qualified for an additional levy under subparagraph (3) of this subdivision, and in which the sum of the additional amount per pupil unit authorized by subparagraph (3) and $750 per pupil unit is greater than $788 per pupil unit may levy an additional amount per pupil unit which is equal to or less than $38 per pupil unit plus the difference between said sum and $788 per pupil unit. A district which is located in a city of the first class may not qualify for an additional levy that exceeds 1.5 mills times the adjusted assessed valuation of the district.~~

~~(5) Each district which maintains a post secondary area vocational technical school shall report to the commissioner of education the receipts and expenditures of the district for the area vocational technical school by September of the fiscal year ending in the preceding June. The commissioner shall prescribe the form of the report.~~

~~Each district or county maintaining a post secondary area vocational technical school may levy an additional levy exclusively for this school, but such levy in a district within a city of the first class may not exceed 5 mills times the adjusted assessed valuation of the district as determined by the equalization aid review committee for the year prior to the certification of the levy.~~

(3) For purposes of the 1973 levy, collectible in 1974, any district which qualified for an extra levy under Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (4), shall be allowed to levy the same amount per pupil unit allowed by that clause.

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Provided, however, that a district having boundaries coterminous with the boundaries of a city of the first class which was affected by the limitation of an extra levy not to exceed 1.5 mills times the adjusted assessed valuation of the district shall be allowed to levy 1.9 mills. For purposes of the 1973 levy, collectible in 1974, any district which qualified for an extra levy in 1971, collectible in 1972, under Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (3) but did not qualify for an extra levy under Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (4) in 1972, collectible in 1973, shall be allowed to levy the amount per pupil unit it was qualified to levy under Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (3).

(4) In 1973 only, for a district which was authorized to levy pursuant to Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (3), but which was not authorized to levy pursuant to Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (4), an amount not to exceed the aggregate amount authorized by Minnesota Statutes 1971, Section 275.125, Subdivision 3, Clause (3).

(5) A district which qualified for a levy under clause (3) above shall be allowed to levy that same amount per pupil unit in 1974 reduced by two and one-half percent. The per pupil amount of the reduction shall be rounded down to the dollar. Provided, however, that a district within a city of the first class which was affected by the limitation of an extra levy not to exceed 1.9 mills times the adjusted assessed valuation of the district shall be allowed to levy the 1.9 mills.

(6) For districts in cities of the first class, maintaining post secondary vocational schools, one half mills times the adjusted assessed valuation of the taxable property of the district for the preceding year; and for other districts maintaining post secondary vocational schools, three mills times the adjusted assessed valuation of the taxable property of the district for the preceding year, provided that districts formed pursuant to Laws 1967, Chapter 822, and Laws 1969, Chapters 775 and 1060, shall be subject to the levy limitations imposed by those laws, as amended.

~~(6)~~ (7) (A) In order that the transition from existing patterns of financing public schools to the system prescribed in Extra Session Laws 1971, Chapter 31, Article 20 may be made in an orderly fashion, a district may levy an additional levy under the terms of this section.

(B) If that part of the levy certified by the school district in 1970, received in 1971, plus so much of the levy, allowed under subdivisions 2 and 3, sections 1 to 5 of this act, to be certified in 1971, received in 1972, as will be received between July 1, 1971 and June 30, 1972, and when added to all other state aids, local funds available and net existing local debts, exclusive of bonded debt and existing capital loans will not be sufficient to allow a district to spend an amount per pupil unit sufficient to raise its 1970-1971 adjusted maintenance cost per pupil unit by $42 it may petition the commissioner of education for authority to levy an additional levy. Before such a levy can be made, the commissioner must authorize such a levy. Such authorization shall specify the amount of the levy, provided that such levy may not exceed .5 mills in a city of the first class or 1.5 mills in any other district times the 1970 adjusted assessed valuation of the district as determined by the equalization aid review committee.

Changes or additions indicated by underline, deletions by ~~strikeout~~.

(C) If the additional levy allowed in (B) is insufficient to raise the adjusted maintenance cost of a district to $42 above its costs in 1970-1971 it may petition the commissioner of education for authority to issue general obligation bonds of an amount sufficient to meet the deficiency. The commissioner must authorize such a bond issue. The authorization shall specify the amount of the bond issue provided that the levy authorization to pay the principal and interest on the bonds may not exceed .5 mills in a district within a city of the first class, or 1.5 mills in any other district, times the 1970 adjusted assessed valuation of the district as determined by the equalization aid review committee. The bonds authorized by this section shall be sold and issued pursuant to the provisions of chapter 475, except as otherwise provided herein. Such bonds shall not be included in computing any debt limitation for a district and no election shall be required for their sale and issuance.

A district may not be authorized an additional levy under both (B) and (C) of this section.

(8) In 1973, and each year thereafter, for a district which has established a community school advisory council pursuant to section 121.88, whether or not the district receives reimbursement from the state pursuant to section 121.89, an amount of money raised by the greater of (A) $1 per capita, or (B) the number of mills not to exceed the number of mills necessary in 1973 to raise $1 per capita in 1973 for community services including summer school, nonvocational adult programs, recreation programs, and programs contemplated by sections 121.85 to 121.89.

The population of the district for purposes of this clause is the population determined as provided in section 275.14 or as certified by the department of education from the most recent federal census.

(9) Districts which receive payments which result in deductions from foundation aid pursuant to section 10 of this act, shall reduce the permissible levies authorized by this subdivision by 25 percent in 1973, 50 percent in 1974, 75 percent in 1975, and 100 percent for each year thereafter of that portion of the previous year's payment not deducted from foundation aid on account of the payment, unless such a levy reduction is otherwise required by law. The levy reductions shall be made in the proportions that each permissible levy bears to the sum of the permissible levies.

(10) The commissioner shall certify to the county auditors any errors made in 1971 and 1972 in general and special purpose levy amounts. The county auditor is authorized to adjust the 1973 levy to correct for the errors.

Sec. 20. Minnesota Statutes 1971, Section 275.125, is amended by adding a subdivision to read:

Subd. 3a. Independent School District No. 625 is authorized to issue general obligation bonds in the amount of $13,000,000. Such bonds shall be sold and issued pursuant to the provisions of Minnesota Statutes, Chapter 475, except as provided herein. Such bonds shall be used for the construction and betterment of two senior high schools and shall not be included in computing any debt limitation for a district and no election shall be required for their sale and issuance.

Sec. 21. Minnesota Statutes 1971, Section 360.133, Subdivision 2, is amended to read:

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Subd. 2. **VALUATION OF PROPERTIES.** For the purposes of determining the amount of this refund, the value of such properties shall be set at 30 percent of their full and true value except that in no case shall the assessed value of said properties for this purpose exceed such an amount as when added to the assessed value of all other property in the school district exceed ~~$2,600~~ $6,500 per resident pupil unit.

Sec. 22. The state board of education shall summarize and disseminate to boards of education, individual school faculty groups, individual school and school district parent organizations, the legislature and the governor, from presently available reports or from new reports it may require of school districts, the following types of information: individual elementary and secondary and area vocational technical school district costs, student enrollments, staffing and staffing ratios, district capital and operating debt or surplus, per pupil per mile costs of transportation, and other school district fiscal and demographic characteristics of importance.

The state board of education shall submit a report on or before November 15, 1974, to the house appropriations committee and senate finance committee detailing a plan for a fiscal accounting and reporting system of program expenditures for each elementary, secondary and area vocational technical school building and school district in the state and additional information as listed above with procedures to summarize this material for regional and state description and comparison.

Sec. 23. **RETARDED; INDETERMINATE RESIDENCY; AID 1972-73.** A district which provides educational services in 1972-1973 to trainable mentally retarded children residing in a state hospital mental retardation unit or other licensed residential facility, other than a group or foster home, and for which children parental rights have been legally terminated, or for which children no district of residency has been established, shall receive $550 per child served in that year.

Sec. 24. **[124.571] VOCATIONAL REIMBURSEMENT CEILING.** Notwithstanding any reimbursement formula which is inconsistent with this section, for secondary, post-secondary and adult vocational programs, with the exception of obligations for veteran farmer cooperative training programs for which a separate appropriation is made, provided in fiscal year 1974 to be reimbursed in fiscal year 1975, the state shall not be obligated to reimburse in fiscal year 1975, or any other fiscal year, any amounts in excess of the appropriations made for fiscal year 1975 in this act for those purposes.

Sec. 25. **[124.806] OPTIONAL AID ENTITLEMENT.** Notwithstanding any other provisions of law, any school district which has received aid pursuant to Minnesota Statutes, Section 124.802, for the preceding eight years shall be entitled to receive in any school year commencing after July 1, 1973, the greater of the aid under section 124.802 or the average of the aid received during the preceding eight years. This section shall not apply to a district in which the average of the aids received during the eight preceding years exceeds $90,000.

Sec. 26. **EXPERIMENTAL SCHOOL.** Subdivision 1. It is the intention of the legislature of the state of Minnesota to establish an experimental educational program to be situated in Independent

School District No. 309 on the land comprising former Independent School District No. 25, which was dissolved and attached to Independent School District No. 309 by an order of the county board of Becker county dated June 23, 1970, which is on file and of record in the office of the county auditor of Becker county. Such experimental school shall be established as set forth in this section.

Subd. 2. Notwithstanding any statute, rule or regulation of the state board of education to the contrary, the school board of Independent School District No. 309 shall, in accordance with subdivisions 1 to 17, and within 30 days subsequent to the election specified in subdivision 3, transfer all of its jurisdiction, authority and liability for the pupils attending the experimental public school situated on the land comprising former Independent School District No. 25 to an incorporated Indian Education Committee which is eligible to receive federal aid to Indians pursuant to section 124.64. Thereafter, the care, management and control of the experimental school shall be vested in such committee.

Subd. 3. Upon approval of this section by the governing body of Independent School District No. 309, the chairman of the board shall determine a date not less than 20 nor more than 45 days from the date of approval of this section and a place located within the boundaries of former Independent School District No. 25 as set out in subdivision 1 for holding a meeting to organize the experimental school committee. He shall cause ten days posted notice of the meeting to be given in the experimental school area. The chairman of the board shall call the meeting to order and act as temporary chairman of the meeting until the officers of the experimental school committee have been elected. At the meeting, a chairman shall be elected to hold office until July 1 following the next annual election; the treasurer until one year from such date; and the clerk until two years from such date. Thereafter, the term of office for an officer of the committee shall be three years and until his successor qualifies.

Subsequent elections of committee officers shall be held in accordance with the applicable provisions of section 123.11.

Any qualified voter residing on the land comprising former Independent School District No. 25 as set out in subdivision 1 shall be entitled to vote at such election.

Subd. 4. Nothing contained in this section shall be construed to prohibit any qualified voter residing in the area comprising former Independent School District No. 25 from participating in the elections of Independent School District No. 309.

Subd. 5. The treasurer of such committee shall give a corporate surety bond to the state in an amount sufficient to protect the interest of the district as set by the board of Independent School District No. 309. Except as expressly provided in this subdivision, the provisions of section 123.34, subdivision 6 shall apply.

Subd. 6. The committee shall superintend and manage the experimental school; adopt, modify, or repeal rules for its organization, government and instruction and for the keeping of registers, and prescribe textbooks and courses of study, provided, that such courses of study shall meet the standards for similar courses of study available in the public schools of this state.

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Subd. 7. (a) The board of District No. 309 shall transfer to the committee all state aids, grants, and refunds earned and received by reason of the pupils actually attending the experimental school established by this section.

(b) The board of District No. 309 shall transfer to the committee, to the extent permissible, any federal aids or grants to which such district may be eligible or entitled by reason of the population in the experimental school area, the pupils actually attending the experimental school, the program of the experimental school, the boundaries of the experimental school or for any reason related thereto.

Subd. 8. Nothing contained in this section shall be construed to authorize the committee to issue bonds, levy taxes, or borrow funds in its behalf.

Subd. 9. The committee shall cause an audit to be made annually of all accounts of the experimental school which shall be completed within one year following the year for which the audit is made. In all respects, the committee shall be subject to the provisions of Minnesota Statutes, Chapter 215.

Subd. 10. The committee shall employ necessary teachers in accordance with section 125.12 and may employ other necessary personnel. Teachers employed by the committee subsequent to the effective date of the transfer specified in subdivision 2 shall be employees of the experimental school and shall constitute an "appropriate unit" or "unit" for the purposes of sections 179.61 to 179.77, notwithstanding the provisions of section 179.63, subdivision 17.

Teachers employed by the board of District No 309 and assigned by the board to the school designated as the experimental school by this section shall remain employees of the board.

The committee shall have the authority to employ instructors in the area of Indian culture. Notwithstanding the provisions of Minnesota Statutes, Chapter 125, or any rule or regulation of the state board relating to certification requirements, said instructors need not be certified by the state board. For all other purposes, said instructors shall be deemed to be "teachers" as defined by section 125.03, subdivision 1.

Subd. 11. The committee may procure the insurance specified in sections 123.35, subdivision 13, and 123.41. The committee shall purchase insurance to the extent required by Minnesota Statutes, Chapter 466 and shall not be liable beyond the extent provided by section 466.12, subdivision 3a. The term "average number of pupils" as set out in section 466.12, subdivision 3a shall mean, for the purposes of this section, the average number of pupils attending the experimental school.

Subd. 12. Except as otherwise provided by this section, the care, management, and operation of the experimental school by the committee shall be governed in accordance with the provisions of the education code, as defined by section 120.01, and any other statutes affecting public school districts.

Unless otherwise provided in this section, the committee shall operate pursuant to statutes governing independent school districts.

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Subd. 13. Nothing contained in this section shall be construed to prohibit any pupil residing on land within the defined boundaries of the experimental school as set out in subdivision 1 from attending any other school within District No. 309. Nor shall anything contained in this section be construed to prohibit any pupil residing in District No. 309 from attending the experimental school established by this section.

Subd. 14. To the extent permitted by statute, the board of Independent School District No. 309 shall remain responsible for providing transportation for District No. 309.

Subd. 15. All legally valid and enforceable claims and contract obligations entered into by the board of District No. 309 prior to the effective date of the transfer to the committee specified in subdivision 2, shall remain the obligations of District No. 309.

Subd. 16. The subdivisions of this section shall be construed to be severable. In the event a particular provision may be determined to be invalid, such determination shall not affect any other subdivision of this section.

Subd. 17. The provisions of this section shall expire July 1, 1977. At any time the experimental school may be terminated upon unanimous vote of the officers of the committee and 30 days notice to the board of District No. 309, whereupon the board of District No. 309 shall resume the care, management and control of the entire district on July 1 following. Prior to December 1 of each year the committee shall submit to the legislature a report of the experimental school established by this section. Such report shall document the success or failure of the experimental school.

Subd. 18. This section is effective upon its approval by the governing body of Independent School District No. 309, and the Pine Point Indian Education Advisory Committee, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Sec. 27. Minnesota Statutes 1971, Section 124.212, Subdivision 10, is amended to read:

Subd. 10. The equalization aid review committee, consisting of the commissioner of education, the commissioner of administration, and the commissioner of taxation, is hereby continued and permanently established. The duty of this committee shall be to review the assessed valuation of the districts of the state. When such reviews disclose reasonable evidence that the assessed valuation of any district furnished by any county auditor is not based upon the market value of taxable property in such district, then said committee shall call upon the department of taxation to ascertain the market value of such property, and adjust such values as required by law to determine the adjusted assessed valuation. The department of taxation shall take such steps as it may consider necessary in the performance of that duty and may incur such expense as is necessary therefor. The commissioner of taxation is authorized to reimburse any county or governmental official for services performed at his request in ascertaining such adjusted valuation. On or before ~~May 15~~ May 1, annually, the department of taxation shall submit its report on the assessed values established by the previous year's assessment to said committee for approval or rejection and, if approved, such report shall be filed not later than the following July 1 with the commissioner of education and each county auditor for those school districts for which he has the responsibility for determination of mill rates. A copy of the adjusted assessed value so filed shall be forthwith mailed to the clerk of each district involved and to the county assessor or supervisor of assessments of the county or counties in which such district is located.

Sec. 28. **APPROPRIATION.** There is appropriated from the general fund of the state treasury to the department of education the following sums for the years and purposes indicated:

	For the year ending June 30	
	1974	1975
(1) Foundation Aid The appropriations in (1) include $750,000 for 1974, and $700,000 for 1975 to be expended pursuant to Laws 1965, Chapter 719, as amended. If the appropriation for this purpose in either year is insufficient, the aids shall be prorated among all qualifying districts. The appropriation in (1) also includes $500,000 in each indicated year for shared time aid, and not to exceed $500,000 in 1974 for emergency aid.	$541,000,000	$497,500,000
(2) Transportation Aid The amount appropriated in (2) for 1974 may be paid for transportation reimbursement obligations incurred by the state before July 1, 1973, pursuant to Minnesota Statutes 1971.	$38,000,000	$51,000,000
(3) Special Education Aid	$25,700,000	$27,700,000
(4) Secondary Vocational Aid	$10,300,000	$10,400,000
(5) Post-Secondary Voc. Aid	$30,100,000	$34,100,000
(6) Adult Vocational Aid	$2,700,000	$2,800,000
(7) Vocational Construction Any unexpended balance remaining from the appropriations in (1) through (7) for 1974, shall not cancel but shall be available for the second year of the biennium, unless otherwise provided in (1) through (7).	$ 750,000	
(8) For Gross Earnings Aid Pursuant to Minnesota Statutes, Section 124.28.	$ 900,000	$ 900,000
(9) Exempt Land Special School Aid Pursuant to Minnesota Statutes, Section 124.30.	$ 400,000	$ 400,000
(10) For Aid to School Districts Pursuant to Minnesota Statutes, Section 360.133.	$ 145,000	$ 145,000

Changes or additions indicated by underline, deletions by ~~strikeout~~.

(11) School Aid - Counties A/C of Non Tax Areas	$ 48,000	$ 48,000

The amount appropriated in (11) shall be expended in 1974 and 1975, as provided in Laws 1971, Chapter 966, Section 16 for 1971 and 1972. If the appropriations made in (8) through (11) in either year are insufficient, the aids shall be prorated among all qualifying recipients.

None of the amounts appropriated in (1) through (11) above shall be expended for a purpose other than the purpose indicated, unless otherwise provided in (1) through (11).

Sec. 29. Minnesota Statutes 1971, Section 276.11, is amended to read:

276.11 **WHEN TREASURER SHALL PAY FUNDS.** As soon as practical after each settlement in February, May, and October the county treasurer shall pay over to the state treasurer or the treasurer of any town, city, village, or school district, on the warrant of the county auditor, all moneys received by him arising from taxes levied and collected belonging to the state, or to such municipal corporation, or other body, and deliver up all orders and other evidences of indebtedness of such municipal corporation or other body, taking triplicate receipts therefor. He shall file one of the receipts with the county auditor, and shall return one by mail on the day of its reception to the clerk of the town, city, village, or school district to which such payment was made, who shall preserve the same in his office. The county treasurer is authorized and directed to make such partial payments of amounts collected periodically in advance of final settlements as may be practicable. Accompanying each payment to the state treasurer or treasurer of any town, city, village, or school district shall be a statement prepared by the county treasurer designating the years for which taxes included in the payment were collected and, for each year, the amount of such taxes and any penalties thereon. ~~If~~ The county treasurer ~~fails to~~ shall pay over such moneys to the state or to a municipal corporation or other body within ~~90~~ 45 days after settlement, ~~interest shall thereafter accrue at the rate of 3½ percent per year~~ provided, however, that after 30 days interest shall accrue to the credit of and shall be paid to the state, municipal corporation or other body. Interest shall be payable upon appropriation from the general revenue fund of the county and, if not paid, may be recovered by the state, municipal corporation, or other body, in a civil action.

Sec. 30. Minnesota Statutes 1971, Sections 120.17, Subdivision 8; 124.212, Subdivisions 3, 6, 7, and 8; 124.22; 124.31; 124.32, Subdivision 3; 275.125, Subdivision 2; and 360.133, Subdivision 3, are repealed.

Approved May 24, 1973.

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PROPOSAL WRITER'S HANDBOOK*

The task of grant writing is twofold: the planning stage and the writing phase. Therefore, this reading outlines a planning process that will provide the grant writer with the necessary ingredients to write a well-balanced Part D proposal. The first chapter includes a step-by-step walk-through of the planning stages, while the second chapter includes the writing phases and shows where to get each of the necessary pieces from the planning materials, and it also includes the following helpful hints:

- Include vitae of all personnel to be employed in the delivery of training activities. Training and experience of personnel utilized should be appropriate to training activity.
- Include letters of support from local educational agencies, college, universities, other state agencies, interest groups, etc., in your project submission. These statements should substantiate the need for the activity.
- Daily agendas of proposed training programs are helpful. What will you be doing on a daily basis?
- Keep the Bureau of Education for the Handicapped (BEH) project officer informed about your project proposal. The project officer's support of your proposal prior to submission is an intangible plus.
- Solicit letters of support from advisory groups, parents, parent group representatives and other important persons who should be involved in planning.
- Round off figures in budget.

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*Proposal Writer's Handbook. Washington, D.C.: National Association of State Directors of Special Education, 1976. (Summary)

REIMBURSEMENT PATTERN[*]

Due to legislation passed by the 1973 session of the Minnesota Legislature a new pattern of reimbursement has been developed.

The actual wording in the law makes it necessary that certain terms be defined to assure continuity in reimbursement.

The law, definition of terms, and the revised reimbursement pattern are given below. Please contact your Special Education Regional Consultant (SERC) or the Section office if you have questions on this matter.

THE LAW

M.S. 124.32 (Handicapped Children)

"Subdivision 1. The state shall pay to any district and unorganized territory; (a) for the employment in its educational program for handicapped children, 60 percent of the salary of essential personnel, but this amount shall not exceed $10,000.00 for the normal school year for each full time person employed, or a pro rata amount for a part time person or a person employed for a limited time, including but not limited to summer school; ..."

Effective with the 1973-74 regular school term special education aids will generate at the rate of $10,000.00 maximum aid on a full time employee. The amount of salary to be reported for special education reimbursement should only consist of the contracted salary and not include fringe benefits, and extra curricular salaries. It should also be noted that special education aids cannot be paid on vacation time. Where paid vacations are included as part of an employees contract, for computation purposes, the annual salary of the employee should be divided by the actual number of weeks or days the employee performed services to determine the weekly or daily rate of pay.

DEFINITION OF TERMS

Normal School Year

The number of weeks in the school term including holidays (not winter or spring vacations) beginning on or about September 1st. To calculate the number of weeks, divide the sum of the number of student school days, the number of workshop and other in-service training days, and the number of holidays specified in the master agreement by 5 and round off to the nearest whole week.

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[*] Reimbursement pattern. St. Paul: Minnesota State Department of Education, Special Education Section, 1973.

Example:	Number of days for students	178
	Number of workshop and in-service days	7
	Number of holidays	4
	Total days	189

Number of weeks 37 4/5 (189 ÷ 5) rounded off to 38 weeks.

School Day

Five class hours is considered to be a full school day.

Summer School

The weeks that school is in session after the completion of a normal school year on or about June 1st and the beginning of the next on or about September 1st.

Extended Term

The number of days or weeks of employment beyond the number of days or weeks of employment of the regular classroom teachers. Aid for extended employment is claimed with the summer school program aids.

Vacation Time

Vacation time specified in contract of employee for which pay will be received. State aids are not paid on vacation time. Therefore, the weekly salary of an employee is the annual contracted salary divided by the number of weeks the employee actually performs services.

REIMBURSEMENT PATTERN

Type of Contract:	Definition:	Reimbursement Rate:	Example:
Part time			
A.	Personnel employed less than 5 hours per day during the normal school year, less than 4 hours per day during the summer session, or less than 5 days per week in either term.	Reimbursement will be 60% of salary paid not to exceed $6.40 per hour, $32.00 in any day, $160.00 in any week, and $5,600.00 for the normal school year.	Tutor working 2 hours per day 5 days per week; Speech Clinician working 2 mornings per week; psychologist employed for 36 days.
B.	Personnel employed for at least 5 hours per day 5 days per week for less than the normal school year.	Reimbursement will be 60% of salary paid not to exceed $160.00 per week for each week actually worked; aid is not to exceed $5,600.00.	Class for Trainable Mentally Retarded students started in January; full time teacher resigned in February, both original and replacement are part-time; or, a Speech Clinician who started full-time in November.
Full time	Personnel employed for at least 5 hours per day 5 days per week for the entire normal school year, or employed at least 4 hours per day 5 days per week for the entire summer term.	Reimbursement will be 60% of salary paid not to exceed $5,600.00 during the normal school year or $160.00 per week of the summer school.	Speech Clinician employed for the normal school year; teacher of a class for Mentally Retarded children employed for the normal school year; tutor employed 5 hours or more per day, 5 days per week for the normal school year.
Extended School Term	Personnel employed under contracts in which the length of time specified for actual work is in excess of the normal school year.	Reimbursement will be 60% of salary paid not to exceed $5,600.00 for the normal school year plus $160.00 for each week specified in the contract in excess of the normal school year.	Where district school year is 40 weeks: Director of Special Education employed under a 48 week contract. Extended term is 8 weeks.

* These are only examples and this is not a complete list. For questions please contact your Special Education Regional Consultant (SERC) or the Section.

FM I-77

REQUIRED READING

8

SOURCES OF FUNDING[*]

MINNESOTA FOUNDATIONS

1. Alliss Educational Foundation
First Trust Co. of Minnesota
555 First National Bank
St. Paul, MN 55101
(further education)

2. American Linen Supply Fund, Inc.
220 Steiner Building
47 South Ninth Street
Minneapolis, MN 55402
(broad purposes - community funds, hospitals, youth agencies, etc.)

3. Andreas Foundation
Sheraton-Ritz Building
Minneapolis, MN 55401

4. Andersen, Elmer L. and Eleanor J. Foundation
56 Emerald Street SE
Minneapolis, MN 55414
Ph. (612) 331-5315
(broad purposes - tend to education and listing)

5. Andersen Foundation
% Andersen Corporation
Bayport, MN 55003
(general - some handicapped)

6. Apache Foundation
1800 Foshay Tower
Minneapolis, MN 55402
Ph. (612) 332-7222

7. Applebaum's Family Foundation, Inc.
860 Vandolia Street
St. Paul, MN 55114

8. Archer-Daniels-Midland Foundation
733 Marquette
Minneapolis, MN 55440
(Some local giving for youth, hospitals, etc.)
Roger L. Nordbye - President

9. Athwin Foundation
1200 Investors Building
Minneapolis, MN 55415
(broad - primarily local giving)

10. **Baker Foundation**
510 Baker Building
Minneapolis, MN 55402
(Restricts giving to Minneapolis and St. Paul area - broad purposes)

11. Bayport Foundation, Inc.
% Andersen Corporation
Bayport, MN 5503

12. Bean Foundation, Inc.
1200 Investors Building
Minneapolis, MN 55402
(Broad - President - John B. Bean)

13. Beim Foundation
230 Oak Grove St.
Minneapolis, MN 55403
(small corporation, capital expenditure only
Presdient - R. N. Beim, Office Ph. (612) 332-5879

14. Bemis Co. Foundation
850 Northstar Center
Minneapolis, MN 55402
(educational and charitable)
Trustees: J. T. Broxton, C. C Homer

15. F. R. Bigelow Foundation
W-555 First National Bank Building
St. Paul, MN 55101
(Broad)
Trustees: Carl Drake, W. H. Oppenheimer, Phillip L. Roy., R. B. Shepard

16. Charles K. Blandin Foundation
Grand Rapids, MN 55744
(Broad - health and welfare
(Limited to prospects that benefit Itasca County)
President - W. H. Oppenheimer

17. Bremer (Otto) Foundation
624 American National Bank Building
St. Paul, MN 55101
(Broad)
Trustees: Lawrence A. Carr, William Lipschultz, Gordon Shepard)

18. Bush Foundation
West 962 First National Bank Building
St. Paul, MN 55101
Ph. (612) 227-0891
(General - primarily for care of sick, handicapped, etc.
President - Cecil March, Walter Trenerry)

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[*] Sources of funding. St. Paul: Minnesota State Department of Education, Office of Developmental Disabilities, 1976.

19. Butler Family Foundation
W-2780 First National Bank Building
St. Paul, MN 55101
(Broad purposes
Patrick Butler, and Peter Butler)

20. Capp Foundation
3355 Hiawatha Avenue
Minneapolis, MN 55406
(Charitable and educational)

21. Cargill Foundation
1200 Cargill Building
Minneapolis, MN 55402
(Hospitals and community funds
President - James E. Dorsey
V. President - Cargill MacMillan)

22. Curtis L. Carlson Foundation
12715 State Highway 55
Minneapolis, MN 55441
(committed for 1973)

* 23. Carolyn Foundation
2500 First National Bank Building
Minneapolis, MN 55402
Ph. (612) 339-7101

24. The Center Foundation, Inc.
1645 Cargill Building - Northstar Center
Minneapolis, MN 55402
Ph. (612) 335-9401

25. Central Exchange Foundation
1135 North Concord Street
South St. Paul, MN 55075

26. The Morris Chalfen Foundation, Inc.
1801 Nicollet Avenue
Minneapolis, MN 55403

27. Congdon Memorial Trust
807 Lonsdale Building
Duluth, MN 55802
(Emphasis on mental health
Dorothy H. Congdon)

28. Cowles, John Foundation
425 Portland Avenue, Room 316
Minneapolis, MN 55415
(General - grants primarily in MN, but are
committed for the next 2 years in MN only)
John Crowles, Jr.

29. Creamette Co. Foundation, Inc.
428 First Street North
Minneapolis, MN 55401
(Broad - local
President - Louise William

30. Davis Foundation
W-2191 First National Bank Building
St. Paul, MN 55101
(Broad - mental health
President - Bette D. Moorman
V. President - Catherine Davis)

31. Dayton Foundation
700 Nicollet Avenue
Minneapolis, MN 55402
George D. Dayton, II - President
Donald C. Dayton - Treasurer

32. Deinard Foundation
818 Farmers and Mechanics Building
Minneapolis, MN 55402
(Broad - Jewish
President - Amos S. Seinard
V. President Lucille Deinard)

33. Dellwood Foundation, Inc.
Box 3310
1212 Pioneer Building
St. Paul, MN 55101

34. DeLuxe Check Printers Foundation
2199 North Pascall Avenue
St. Paul, MN 55113
(Building funds
President - Thomas G. Grain
V. President - John M. Dunlap)

35. Deubener - Jueneman Foundation
204 South Griggs St.
St. Paul, MN 55105
Broad - emphasis on relief and child welfare
First Trust Co. of St. Paul - Trustees

36. Driscoll Foundation
W-2191 First National Bank Building
St. Paul, MN 55101
Broad - child welfare
President - Margaret Driscoll
V. President - W. John Driscoll
Limited to Twin City area

37. Dye-Pak Foundation
6300 Olson Memorial Highway
Minneapolis, MN 55427
(Charitable - emphasis on education
Trustee - First National Bank of Minneapolis)

38. F & M Foundation
385 Washington Street
St. Paul, MN 55102
Sec - M. H. Telander
Rich Herma, R. B. Shepard

39. Federal Cartridge Foundation
2700 Foshay Tower
Minneapolis, MN 55402
Broad - local hospitals
President - Charles L. Horn

40. Ferndale Foundation, Inc.
305 Wilder Building
St. Paul, MN 55102
(Mostly local Minneapolis area)

41. Fingerhut Foundation
3104 West Lake Street
Minneapolis, MN 55416
(Broad - emphasis on local Jewish welfare)

42. Fisher Foundation
2327 Wycliff Street
St. Paul, MN 55114
(Charitable - emphasis on Jewish welfare)

43. Fiterman Foundation
910 Plymouth Building
Minneapolis, MN 55403
(General - emphasis on Jewish welfare)

44. Gainey Foundation
Owatonna, MN 55060
(Grants mainly in Owatonna community
Daniel Gainey - President)

45. Gamble Foundation
5100 Gamble Drive
Minneapolis, MN 55416
(Local hospitals and community funds
President - B. C. Gamble)

46. General Mills Foundation
9200 Wayzata Boulevard
Box 1113
Minneapolis, MN 55440

47. Goldenberg Foundation
701 Stinson Boulevard
Minneapolis, MN 55413
(Emphasis on Jewish welfare)

48. Goodman Brothers Foundation
94 East Seventh St.
St. Paul, MN 55101
(Broad
Trustee - Arthur N. Goodman)

49. Graco Foundation
60 11th Avenue NE
Minneapolis, MN 55403
or
Graco Foundation
1110 Cargill Building
Minneapolis, MN 55402
President - H. A. Murphy, Sr.
Secretary - R. J. Gray

50. Grain Terminal Foundation
1667 Snelling Avenue North
St. Paul, MN 55101
Chairman - H. W. Thatcher
V. Chairman - Ole Olson

51. Granelda Foundation
℅ Dayton Brothers, Inc.
834 Roanoke Building
Minneapolis, MN 55402

52. Great Northern Railway Foundation
175 East Fourth Street
St. Paul, MN 55101
John M. Budd - President
M. M. Scanton - Trustee
Walter Seeger - Trustee
Fred Weyerhauser - Trustee

53. Green Giant Foundation
℅ Green Giant Company
1100 N. Fourth Street
Le Seur, MN 56058

54. Greystone Foundation
127 S. Tenth Street
Minneapolis, MN 55403
(Broad)

55. Mary L. Griggs & Mary G. Burke Foundation
1400 Northwestern Bank Building
55 East Fifth Street
St. Paul, MN 55101

56. Griswold Foundation
4440 Tyrol Crest
Minneapolis, MN 55416

57. Gross Foundation
1561 Nicollet Avenue
Minneapolis, MN 55403
(Emphasis on Jewish welfare
J. D. Fink, Leo Gross)

58. Grossman Foundation
1304 East Lake Street
Minneapolis, MN 55407
(Broad - emphasis on Jewish welfare)

59. Grossman and Sons Foundations
Box 8055, Miracle Mile
Minneapolis, MN 55416
(Broad - local giving
President - Max Grossman)

60. Groves Fund
40 Washington Avenue South
Minneapolis, MN 55401

61. E. W. Hallert and J. F. Hallett, Charitable Trust
First National Bank of Minneapolis
120 South Sixth Street
Minneapolis, MN 55402

62. Hamm Foundation
305 Wilder Building
St. Paul, MN 55102
Pres. - Margaret H. Kelley
Sec. - F. M. Rarig
V. Pres. - Theodora Lang - Marie Ankeny
Directors - Joseph Maun (has retarded child)

63. Harris Foundation
First National Bank Building, 17th Floor
St. Paul, MN 55101
Mailing Address: 38 S. Dearborn Street
Room 832
Chicago, IL 60603
Chairman - Irving B. Harris
Sec. - Benno Wolf
Trustee - Charles Steinberg, MD

64. Hill Family Foundation
W-975 First National Bank Building
St. Paul, MN 55101
Ph. (612) 224-9635
(No Capitol fund campaigns
Pres. - Louis Hill, Jr.
V. Pres. Phillip Ray
Exec. Dir. - A. A. Heckman)

65. Hill Charitable Trust
% First National Bank of Minneapolis
120 South Sixth Street
Minneapolis, MN 55402
(Allen J. Hill)

66. Hoerner Waldorf Corporation Charitable Foundation
Box 3260
St. Paul, MN 55101

67. Honeywell Fund No. 1
2747 Fourth Avenue South
Minneapolis, MN 55408
(Broad purposes
Pres. - A. M. Wilson)

68. Honeywell Fund No. 2
2701 Fourth Avenue South
Minneapolis, MN 55408

69. Hormel Foundation
Austin, MN 55912
(Health research and local youth agencies
V. Chrm. - Park Dorothy)

70. Hormel Testamentary Trust
% Hormel Foundation
Austin, MN 55913
(Emphasis on youth agencies)

71. Hubbard Foundation
3415 University Avenue
Minneapolis, MN 55414
(Broad
Sec. - Else Ryberg)

72. Ingram Foundation
%First Trust Co., St. Paul
322 Minnesota St.
St. Paul, MN 55101
Mailing address:
Mrs. O. H. Ingram
5425 Tyne Road
Nashville, TN 37215
(Broad - community funds/education)

73. J. N. M. Gift Trust
% First American National Bank, Duluth
230 Superior Street
Duluth, MN 55802
(Local community funds, youth agencies
Trustee - Newell Marshall

74. Johnson (Al) Foundation
500 Investors Building
Minneapolis, MN 55402
(Broad - emphasis on child welfare
Pres. - A. Johnson

75. Kahler Corporation Foundation
20 Second Avenue SW
Rochester, MN 55901
(Local giving - emphasis on youth agencies
Chrm. - Roy Untson, Jr.)

76. Kasal (Father) Charitable Trust
% Minnesota Trust Co.
Austin, MN 55912
(Catholic Charities
Trustees: Rev. Bernard Mangan, Warren Plunkett)

77. Margaret H. & James E. Kelley Foundation
425 Hamm Building
St. Paul, MN 55102

78. George & Marion Levine Foundation
5005 Cedar Lake Road
Minneapolis, MN 55416

79. Lilly (Richard Coyle) Foundation
First National Bank Building, West 2nd Floor
St. Paul, MN 55101
(Broad - Catholic hospitals
Pres. - David Lilly)

80. MacDonald (Alexander J.) Family Foundation
1430 Rand Tower
Minneapolis, MN 55402
(General - emphasis on community funds
Trustee: A. John MacDonald)

81. MacPherson (George A.) Fund
West 555 First National Bank
St. Paul, MN 55101
(Charitable - local giving
Trustees: Edward C. Brown, Charles J. Curlay, Phillip Ray, First Trust Company)

82. Marbrook Foundation
127 South Tenth Street
Minneapolis, MN 55403

83. McConnel Fund
1121 Hennepin Avenue
Minneapolis, MN 55403

84. McKnight Foundation
W-2762 First National Bank Building
St. Paul, MN 55101
(Broad purposes: makes grants only in December
Officers: Walter Trenerry, William McKnight, and Katherine Michaud)

85. Summer T. McKnight Foundation
24 Carver's Green
Chaska, MN 55313

86. McNally (Frank) Foundation
1738 Oliver Avenue South
Minneapolis, MN 55405
(Local giving - emphasis on hospitals, comm. funds

87. McNeely Foundation
955 Summit Avenue
St. Paul, MN 55105

88. Minneapolis Foundation (several combined foundations
%First National Bank
Minneapolis, MN 55402
(To assist disabled or those in need
Officers: Pres. - Leonard G. Carpenter
Distribution Committee - Walter W. Walker)

89. Minneapolis Star and Tribune Fund
425 Portland Avenue
Minneapolis, MN 55415
(Pres. - John Cowles
V. Pres. - Howard Mithun

90. Minnesota Mining and Manufacturing Foundation
2501 Hudson Road
St. Paul, MN 55119
(Local giving - emphasis on community funds, youth agencies
Pres. - Bert Cross
V. Pres. - I. R. Hanson, W. M. Bennett

91. Morse Foundation
Northwestern National Bank
Seventh Street & Marquette Avenue
Minneapolis, MN 55402

92. Myers Foundation
445 Otis Avenue
St, Paul, MN 55104
(Broad
Sec. - John C. Parish)

Mailing Address:
John H. Myers
2250 Wabash Ave.
St. Paul, MN 55114

93. Paul N. Meyers, Jr. Foundation, Inc.
1177 Ivy Hill Drive
St. Paul, MN 55118
(Small family foundation)

94. Nash Foundation
2200 Foshay Tower
Minneapolis, MN 55402
(Local giving - community welfare - sick, needy
Pres. - Edgar V. Nash)

95. Neilson (George) Foundation
% Northwestern National Bank
7th and Marquette
Minneapolis, MN 55440
(Emphasis on community funds and mental health
Exec. Trustee: Katherine Cram)

96. Northern Pacific Railway Foundation
704 Northern Pacific Building
St. Paul, MN 55101
(Broad purpose
Pres. - Robert S. MacFarlane)

97. Northwest Paper Foundation
Cloquet, MN 55720
(Pres. - Harry T. Kendall)

98. Northwestern Foundation
Northwestern National Bank Building, Room 550
Minneapolis, MN 55480
(tends toward inter-city social needs)

99. O'Brien (Alice M. Foundation
W-2462 First National Bank Building
St. Paul, MN 55101
(Local giving - emphasis on community funds and mental health)

100. Onan Family Foundation
Box 2145, Loop Station
Minneapolis, MN 55402
(Sec. - David W. Onan, III)

101. Ordean Foundation
403 Alworth Building
Duluth, MN 55302
(Grants made in Duluth)

102. O'Shaughnessy (I. A.) Foundation
W-3072 First National Bank Building
St. Paul, MN 55101
(Broad purposes
Pres. - I. A. O'Shaughnessy
Sec. - Charles J. Curley)

* 103. Paper (Lewis and Annie) Foundation
Box 3431
St. Paul, MN 55165
(Broad purposes
Pres. - Lewis Paper)

104. Peavey Company Group Foundation
760 Grain Exchange Building
Minneapolis, MN 55415
(Broad purposes
Pres. - Peavey Heffelfinger
Already budgeted for 1973)

105. Phillips Foundation
700 Builders Exchange
Minneapolis, MN 55402
(Broad purposes
Exec. Dir. Tom Cook)

106. Pillsbury Foundation
608 Second Avenue South
Minneapolis, MN 55402
(contributes where company has facilities)

107. Quinlan (Elizabeth C.) Foundation
1000 Soo Line Building
Minneapolis, MN 55402
(Catholic - community funds in MN
Pres. William Lahiff)

108. Red Wing Shoe Company Foundation
127 Main Street
Red Wing, MN 55066

109. Ripley Memorial Foundation
%Northwestern National Bank
Minneapolis, MN 55440
(Grants to health and welfare agencies, i.e., child welfare
Pres. - Mrs. Dexter Clarke

110. Margaret Rivers Fund
Box 186
Stillwater, MN 55082

111. Robins Davis and Lyons Foundation
33 South Fifth Street
Minneapolis, MN 55402

112. Rochester Foundation
% First National Bank
Rochester, MN 55901
(Disabled of Rochester or Olmstad County)

113. St. Crois Foundation
213 East Chestnut Street
Stillwater, MN 55082
(Local giving)

114. St. Paul Companies Foundation, Inc.
385 Washington Street
St. Paul, MN 55102
(corporate foundation)

115. St. Paul Foundation
W-2762 First National Bank Building
St. Paul, MN 55101
Ph. (612) 227-1655
(Limited to St. Paul and Ramsey county)

116. Salkin Foundation
7400 Excelsior Boulevard
Minneapolis, MN 55426
(Broad purposes)

117. P. W. Skogmo Foundation
% Gamble-Skogmo, Inc.
5100 Gamble Drive
Minneapolis, MN 5516

118. Smith Foundation, Inc.
2633 Fourth Street SE
Minneapolis, MN 55414
(Broad purposes - handicapped
Pres. - E. H. Smith)

119. Somerset Foundation
% First Trust Company of St. Paul
St. Paul, MN 55101

120. Southways Foundation
870 Pillsbury Building
Minneapolis, MN 55402
(Pres. - John S. Pillsbury
Community funds)

121. Sweatt Foundation
2747 Fourth Avenue S.
Minneapolis, MN 55408
(Broad purposes
Trustee - Charles B. Sweatt)

122. Tozer Foundation, Inc.
Stillwater, MN 55082

123. Walker Foundation
1121 Hennepin Avenue
Minneapolis, MN 55403
(Broad purposes
Pres. - Archie Walker)

124. Watkins (J. R.) Foundation
% Winona National & Savings Bank
Winona, MN 55987
(Local giving
Trustee: Winona National & Savings Bank)

125. Webb Foundation
1999 Shepard Road
St. Paul, MN 55116
(community funds)

126. Weyerhauser Foundation (F. K. & Vivian O'Gara)
W-2191 First National Bank Building
St. Paul, MN 55101
(Pres. - Mrs. Margaret Driscoll
Does not give to individuals or anything that would influence legislation)

127. Weyerhauser Foundation (Frederick & Margaret L.)
W-2191 First National Bank Building
St. Paul MN 55101
(See above for details)

128. Whitney Foundation
% Wheelock Whitney
110 South Sixth Street
Minneapolis, MN 55402
(Broad purposes)

129. Wilder (Amherst H.) Foundation
355 Washington Street
St. Paul, MN 55102
(Pres. - Julian Baird
Confined to St. Paul area; does not grant money rather it operates programs)

130. Winton Fund
200 North Plaza Building
5217 Wayzata Boulevard
Minneapolis, MN 55416

131. Wood Conversion Foundation
1900 First National Bank
St. Paul, MN 55101
(Broad Purposes
Pres. - J. D. Lockhart, Jr.

132. Wood-Rill Foundation
834 Roanoke Building
Minneapolis, MN 55402

OUT OF STATE

*133. Kresge Foundation
1500 North Woodward Avenue
Birmingham, MI 48011
Ph. (313) 645-1190

134. Olin Foundation, Inc.
99 Park Avenue, 16th Floor
New York, NY 10016
(Limited to grants to college/universities for building and equipment)

135. Public Welfare Foundation, Inc.
2600 Virginia Avenue NW, Room 511
Washington, D. C. 20037
(Does not participate in building programs)

136. Charles A. Frueauff Foundation, Inc.
70 Pine Street
New York, NY 10005
Ph. 422-4799

* Additional information available from Region IV, Developmental Disabilities Office, Box 915, Moorhead, MN 56560.

REQUIRED READING

9

UNDERSTANDING GRANT-MAKING FOUNDATIONS*

The goals of the learning package for self-study includes the following:

- To develop an understanding of the scope, philosophy and operating methods of grant-making foundations; the grant-making process; and the potential relevance of foundations as a resource for special education programs.
- To provide workshop training materials which will introduce foundations to a wider audience. (This does not include specific information on specific foundations.)

The learning package is divided into three important sections which include the following information:

- about foundations,
- how do you find a foundation interested in your program, and
- how do you contact foundations.

---

*Understanding grant-making foundations. Washington, D.C.: National Association of State Directors of Special Education, 1976. (Summary)

REFERENCES

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Burke, A.J. Financing public schools in the United States. New York: Harper & Brothers, 1957.

Education Research Policy Institute of Educational Testing Service. The implementation of change in education of the handicapped: Three policy papers on the implementation of P.L. 94-142 (report). Washington, D.C.: Bureau of Education for the Handicapped, U.S. Office of Education, 1976.

Johns, R.L., Kern, A., & Jordan, K. (Eds.). Financing education--fiscal and legal alternatives. Columbus, Ohio: Charles E. Merrill Publishing Co., 1972.

Minnesota federal/state program guide for elementary and secondary schools. St. Paul: Minnesota State Department of Education, 1976.

Minnesota session laws, 1973.

Proposal writer's handbook. Washington, D.C.: National Association of State Directors of Special Education, 1976.

Reimbursement pattern. St. Paul: Minnesota State Department of Education, Special Education Section, 1973.

Sources of funding. St. Paul: Minnesota State Department of Education, Office of Developmental Disabilities, 1976.

Understanding grant-making foundations. Washington, D.C.: National Association of State Directors of Special Education, 1976.

EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ____________________

EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ____________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

Nothing new:

Inaccurate:

Redundant:

Hard to Read:

Hard to Understand:

3. Put a check in the proper space. I would recommend:

____ A) more or other required readings

____ B) fewer or other required readings

____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

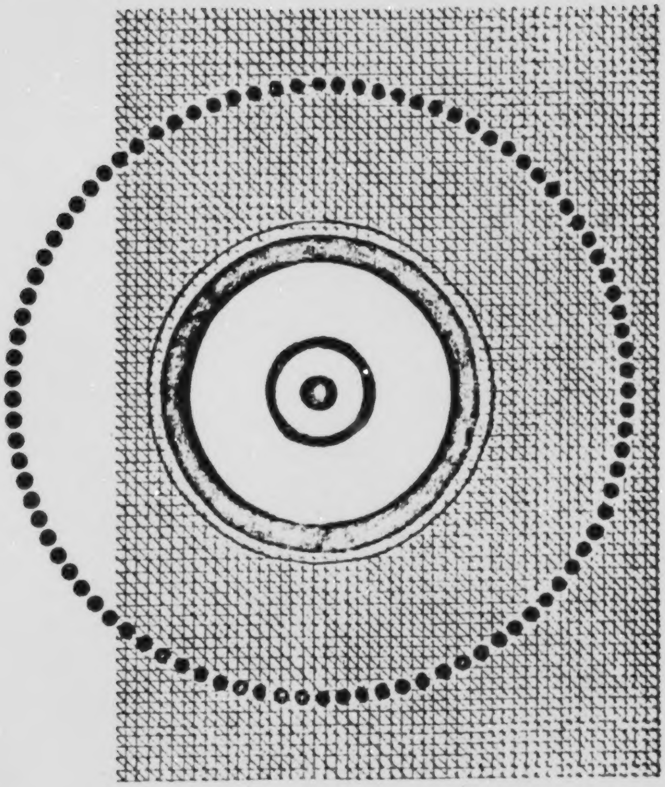
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

FISCAL MANAGEMENT

Objective 2



Special Education Administration
Training Program
College of Education
University of Minnesota

COURSE AUTHORS:

Mr. Roy Anderson
Federal Programs Administrator
Special Education Section
Minnesota State Department of Education
St. Paul, Minnesota

Dr. Donald Wahlund
Director of Finance
Minneapolis Public Schools
Minneapolis, Minnesota

Mr. Dwight P. Maxa
Federal Programs Administrator
Becker-Clay County Special Education Cooperative
Audubon, Minnesota

Dr. John Young
Director of Business Affairs
Hopkins Public Schools
Hopkins, Minnesota

Dr. Donald Zahn
Director of Business Affairs
West St. Paul Public Schools
West St. Paul, Minnesota

PREFACE

FISCAL MANAGEMENT is one of the three courses in the Special Education Administrator Training Program. The training was developed as part of a three-year project, and this is the first application of the competency-based education model. It is designed so that revisions can be made according to objectives and the instructional needs of the participants. The student, course author and pre/post test assessments will contribute to the evaluation of this material.

The competency areas for the fiscal management course were empirically derived from the job of the special education administrator. And although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Sources of Revenue
Budgeting Expenditures
Managing Funds
Recordkeeping and Reporting

Each of the above has been independently designed so that the fiscal management course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction--including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instructional material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

B

BUDGETING EXPENDITURES

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EVALUATION

II

BUDGETING EXPENDITURES

A. BUDGETING PROCESS

The purpose of Section A is to introduce the budgeting process found within special education programs in the public school setting. Education is changing today, and its financing and budgeting processes are no exception. This section will provide some background on our present processes.

As you perform your daily work routines, you must realize on days other than paydays that some type of fiscal structure supports your work and the things you are trying to accomplish. It should strengthen your efforts to understand this structure as it relates to your program and the many other programs with which your school district is involved.

All of the required reading materials are included in these pages. You will find it helpful, however, to review your own school district's budget document. Should your district have a program budget format, try to obtain some school district budget that does not have that same format, if possible.

1. HISTORICAL BUDGETING PROCEDURES

a. BACKGROUND. Formalized budgeting procedures for government units (including school districts) have been in existence for a relatively short period of time. When life was less complex in terms of the scope and variety of functions performed, government units managed to survive without much in the way of a planning process.

The word budget has an interesting background. It is derived from the French *bougette* which means pouch or purse--that is, a bag for money. However, it was the attempt to create some order out of chaos in the financial planning process that gave the word budget its current meaning. An historical governmental official in England had kept all of his notes and documents relating to the government's finances in a leather pouch or budget, and consequently the term came to be applied to that-- and all subsequent --documentation of financial planning.

Systematic budgeting procedures were slow in developing. Knezevich and Fowlkes (1960) indicate that the federal government, given the context of an easy life in a land of plenty, did not move toward a centralized budget until 1921. At the state level in Minnesota, the earliest attempt to introduce a budget system was made by Governor A. O. Eberhart. Recognizing that the state administration had long suffered from growing fiscal planlessness, Governor Eberhart requested legislative support for general reorganization; but he was unable to obtain a favorable response. In 1913 he unilaterally took the step by appointing an Efficiency and Economy Commission without the benefit of legislative sponsorship. The Commission was charged with the responsibility of investigating needed administrative changes. The 1915 Legislature, even though it chose to ignore most of the Commission's recommendations, did enact a measure providing for the preparation of a biennial budget by the governor for submission to the legislature. (It is significant to note that the Act used the word "budget" in quotation marks.) The creators of the Act were unsure that it actually was a budget system that they were designing. The "Budget" Act of 1915 proved to be unworkable. This was partly due to the set restrictive time limits for the preparation of the budget document and partly due to the succeeding legislature's ignored requests for sufficient governor staffing to handle the task adequately.

Once the momentum for government reorganization in budgetary era had been established, more concrete actions followed. This stimulated the creation of a House of Representatives Interim Committee in 1923 to study the administrative organization of the state government. The committee's report, as submitted to the 1925 Legislature, recommended creating a new Department of Administration and Finance. The new department would be headed by a three-commissioner board, which was responsible to the governor, with the commissioners supervising accounting and post-auditing, purchasing, and budgeting respectively. Despite opposition from some legislative groups, the passage of the Reorganization Act of 1925 created a new department and initiated the structuring of state budgeting procedures.

Information is not available to comprehensively trace the development of budgeting in school districts. However, with literally thousands of districts of varying size and structure, one can imagine that the evolution of district budgeting was extremely variable. There is some evidence that school district budget development tended to parallel budgeting activities of governmental municipalities and in some instances predated the activities of the state and national governments.

b. OLDER CLASSIFICATION SYSTEMS. In order to present financial information in some logical form, the expenditures detail within a budget document are normally classified into common group patterns. In its most basic form, this procedure is known as an *object classification* and can be a mere listing of things to be paid for, such as books, teachers' salaries, etc. The following excerpts from the Record of Proceedings of the Board of Education of the City of West St. Paul for the year beginning June 6, 1898, reveal that a form of the object classification was applied to budget considerations in that early time.

> *On motion of Ald. Lichen, seconded by Ald. Gibis, the Clerk of the Board was allowed $100 per year as salary for his services as such clerk. His duties shall be the following:*
>
> - *He must attend all meetings of the Board, keep a correct record of the proceedings, carry on all correspondence referring to school matters, purchase text books for schools, furnish the teachers with the necessary supply of them, keep a current account of cost of books so furnished, also of all moneys paid into City Treasury for books so furnished;*
> - *He must visit every school in the City once every month during school year, report to Board of Education every month of the condition of the buildings, school rooms, furniture and general standing of the respective schools;*
> - *He shall make out report to County Superintendent without extra pay and do all other work required of him in his position as Clerk of School Board.*
>
> *Motion passed by unanimous vote of the Council.*
>
> *On motion it was ordered to recommend to the Council to reduce tuition fees for pupils living outside of the City limits from One Dollar per month per pupil to Fifty cents.*
>
> *On motion, resolved that we recommend to the City Council the adoption of the following schedule of salaries for teachers and janitors, during the ensuing year, to wit:*
>
> | | |
> |---|---|
> | *For Male teachers,* | *$50.00 per month;* |
> | *For Female teachers,* | *$40.00 per month;* |
> | *For janitors of two-room buildings,* | *$12.00 per month;* |
> | *For janitors of one-room buildings,* | *$ 7.00 per month.* |
>
> *Carried. On motion, the meeting adjourned.*

The approach of listing items functioned when school districts were very small and accounting was done with quill and ink. The process was further simplified by keeping the books on a cash basis (which most school districts still do) instead of an accrual basis. Then, the superintendent and school board usually constructed the budget more or less intuitively.

The passing of time brought changes to the budgeting process. These changes have been due to increased population, mobility, mechanization, and several other factors which facilitated the consolidation and enlargement of school districts for the pursuit of better educational programs. The districts became relatively large administrative units ("big business"), and the object classification type of budget became inadequate as the classification system began to broaden. Starting in the mid 1930's, stress was placed on the grouping of object classifications within designated funds and broad functional areas such as administration, instruction, operation of plant, etc. For example, an expenditure for paper would be listed as "supplies" under administration or instruction in the appropriate general fund. This is still the basic system in use today for reporting to the state and federal governments. Even this system is now being pressured for further change. While it does provide more information, it inadequately describes the fiscal activities of a large school district.

Many smaller school districts still use pen and ink accounting of a relatively unsophisticated nature. More sizeable districts have taken advantage of an era of bookkeeping machines to provide further informational classifications, such as an individual school or organizational unit within the fund-function-object umbrella. In more recent times the advent of computer accounting has opened a whole new realm of possibilities.

Because of their stress on basic object classification, school district budgets have generally been known as *line-item budgets*. During the decade of 1955-1965, a system known as *performance budgeting* was advocated for all governmental units which stressed identification and measurement of production. Although it was not well accepted by school districts, the system did point out some of the shortcomings of the line-item budget as a public fiscal information medium.

c. HANDBOOK II (1973) AND THE STATE STRUCTURE. An enterprise as board and diverse as public education in the United States must have standardized terminology if communication is to be effective throughout the system. This standardization is provided by the Educational Data Standards Branch of the Division of Intergovernmental Statistics, National Center for Educational Statistics in a series of handbooks covering various education functions at the national level. Within this series, *Handbook II* covers financial accounting for local and state school systems; it was originally issued in 1957 and was revised in 1973.

The Handbook is a guide, and in principle, this suggests that its format is not to supersede state laws and regulations. Most reports are based on the format of *Handbook II*. As a result, states have developed their required accounting manuals based upon concepts and the format contained in *Handbook II*. While this procedure neatly side-steps the constitutional question of education as a function of the states, it provides needed uniformity throughout the country. (See Section Blc for further detail of *Handbook II* and its function with the classification of expenditures.)

It is significant that the 1973 revision of *Handbook II* is adaptable to a system of program budgeting. When revised, the state accounting manual is expected to fit this concept also. Amendments to such manuals are not done overnight. Some of the research necessary for revising *Handbook II*, for example, began as early as 1966. To revise the state accounting manual, it could take two to three years; but this may be expediated as the result of a 1973 legislative mandate. The mandate called for the State Board of Education to submit a report to the legislature, on or before November 15, 1974, detailing a plan for a fiscal accounting and reporting system of program expenditures for each elementary, secondary, and area vocational school building and school district in the state.

2. COMPONENTS OF BUDGET

a. *FINANCIAL PLAN*. If there is a single aspect of the budgeting process to be emphasized, it is the planning activity. When properly prepared, the budget is a planned educational program expressed in financial terms. Planning may be described as: a continuing process to guide internal change and to provide a means of adapting to external forces in a dynamic society. From this perspective, decisionmaking is not an end result of planning alone. Rather, it is the selecting from alternatives to a specific situation within the breadth of interrelated planning activities.

A school district conducts a wide variety of services demanding a number of different skills and knowledges. Because of the diversity and complexity of the modern school system, budgeting cannot be approached intuitively nor within a vacuum. The planning function should be under the leadership of the school superintendent and supported by a team or committee large enough and adequately skilled to receive and evaluate informational input from every facet of the school system and from the community it serves.

There is a general tendency for people to think of a budget in terms of its expenditure pattern--a plan for spending a certain amount of money. This is probably true because most school personnel provide input for only one limited area, create an unsatiable demand,

and then fall heir to some type of budgetary control system which merely communicates the limitations on their spending activity. This tendency to equate budget with expenditure pattern assumes that total resources are unlimited and that making the resources available is someone else's problem.

Financial resources have always been subject to some degree of restriction--in the form of ability and willingness of the taxpaying public, and by legislative actions. In recent years, the Minnesota Legislature has placed severe restrictions on resources available to school districts. It is axiomatic that resources which are not available cannot be spent. Under these circumstances, the educational plan must represent the best possible total program based on priority decisions in an arena of competing demands.

b. STRUCTURE OF THE BUDGET DOCUMENT. The budget has a resource of a financing side and an expenditure side. These, in turn, support the planned educational activities for the period of time designated. Linn (1956) illustrates DeYoung's concept of a balanced budget as an equilateral triangle with the educational plan at the base the the financing and expenditure plans forming the other two sides. The structure of the budget document generally supports *DeYoung's triangle concept* of the budgeting process, with separate sections for the educational plan, the financing plan, and the expenditure plan.

The educational plan is usually discussed in the superintendent's message of administrative section at the front of the document. For practical reasons, only a summary of the educational plan highlights' can be presented, but this narrative gives the tone, the sense of direction, and the major considerations of financial planning as related to educational planning. Also, this section will usually carry summary statements showing the relationship of estimated resources and proposed expenditures with the nature of their effect on the status of each fund.

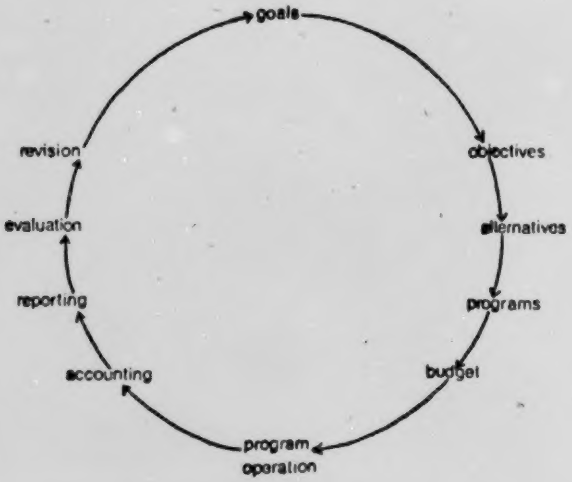
The financing plan and expenditure plan sections of the budget are an array of codes with descriptive titles displayed in accordance with the classification system currently in use. Separate columns permit comparison of the proposed budgetary action with the similar code activity of current or prior years. Supplementary supporting detail for each code is usually provided to permit better appraisal and to indicate that, indeed, planning in detail did occur.

3. MOVE TO PROGRAM BUDGETING

a. GROWTH OF THE CONCEPT. Program budgeting is the accepted concept of budgeting for school districts today. In fact, it is not a new idea. The framework, or pieces of it, have been around ever since

President Taft's Commission on Economy and Efficiency recommended that the splintered federal budget be designed in terms of programs in 1912. However, program budgeting was not applied until 1942 when the federal government used it as part of a controlled plan for the production of war materials (Report, 1942). Then, in 1965, it was put into action when President Johnson ordered its use by all executive offices and agencies in the federal government. Through the years program budgeting has been accorded varying degrees of recognition. At least 20 states have now mandated some form of program budgeting, even though no school district has made a perfect application of the concept. The problem seems to stem from a lack of understanding of the full scope of program budgeting. This is accentuated by a great deal of confusion with the terminology. For example, some authors have erroneously assumed program budgeting to be the same thing as performance budgeting, and some districts moved toward certain versions of a cost accounting system and called it program budgeting; so what primarily exists today are versions of the form or title, rather than a total application of the concept. To add even more confusion, look at the following titles. Perhaps the most common title is *Planning, Programming, Budgeting Systems (PPBS)*, although someone decided that evaluation was also worth mentioning and stretched it to *PPBES*. Similarly, the Association of School Business Officials created a model which they call *Educational Resources Management System (ERMS)*. One parallel system is known as *Budgeting and Accounting Sub-System (BASS)*. Another parallel system, *Program Oriented Budgeting and Accounting System (POBAS)*, is in use by several Twin City metropolitan area school districts through the *Total Information in Educational Systems (TIES)* organization, which refers to the system as *Finance, Budgeting and Accounting System (FBAS)*. Because of this confusion, variations of program budgeting have been seen with differing emphases. The structure which is easiest to apply is diagrammed below; it envisions a total operating system, not just the mere mechanics of budget preparation and execution.

PROGRAM BUDGETING CONCEPT



Most school districts have a statement of philosophy which is somewhat akin to the broad goals called for by program budgeting. In the past, objectives were generally stated in the planning process but not to the degree of preciseness and measurability now sought. The stress on program identification follows the history of program budgeting, therefore, the format of the budget is subject to the changes brought about by program identification. Program operation is similar to the budget execution phase of older budgets but within a narrower scope of identified programs. Accounting, reporting, and evaluation are all familiar elements of older budgeting concepts, but the emphasis on and reinstating of goals and objectives tends to stress the continuing nature and long-range aspects of program budgeting.

b. *ACCOUNTABILITY*. Program budgeting has arrived on the educational scene because of stress on accountability. There is now heavy inflation and skyrocketing school costs. Public education has lost its favored position in the public eye, bond issues have become difficult to pass, and taxpayer groups have begun to attend school board meetings with "an axe to grind."

The educational environment began to resemble the economy and efficiency drives of the early 1900's. With this momentum came the term accountability and a pressure for better information from the public schools. Terms such as management information systems, educational assessment, performance evaluation, and management by objectives were heard in many school halls for the first time. Program budgeting was singled out and proclaimed a management tool consistent with the systems approach and a better information vehicle.

c. *ADVANTAGES AND DISADVANTAGES*. One must admit that the program budget format alone, irrespective of its other aspects, provides greater detail, a more logical structure, and better information. Compared to the old fund-function-object classification system which had serious faults as a method of communicating fiscal data, program budgeting is more effective. Other proclaimed advantages of program budgeting are that it forces planning, stresses selection of alternatives, and recognizes the long-range ramifications of fiscal planning.

Regarding the limitations and disadvantages of program budgeting, a school district without computer cross-coding cannot keep an effective program budget without keeping two sets of books because of requirements to report under the old classification system. A program budgeting system produces more detail; thus, it tends to be more work and more costly. The greatest procedural problem with the application of the concept at present, however, is the failure to agree upon definable and measurable objectives within education, and even more within a given school district. This problem is probably due to lack of understanding of program budgeting and the tendency to consider it as a cure-all.

4. PROGRAM ELEMENTS

a. *ACTIVITY STRUCTURE*. Program budgeting allows a great deal of flexibility in designing the structure of a budgeting system. Basically, the structure begins at the level of goal determination, or goal identification which can be an elusive thing. For instance, all of the school districts in the state share some common goals. In this sense all public education in the state could be viewed as one gigantic "program" with individual school districts as sub-programs within the larger whole. Each school district has its own goals and objectives, and each school can be viewed as a sub-program within the district. Similarly, elementary schools can define different goals from secondary schools or even other elementary schools within the same district. In this instance the individual school is identified as the basic program with sub-programs based on subject areas or grade level. On a broader level program structure could be based on learning objectives, regardless of grade or school unit. The objective in designing a system is to meet priorities in your own goal structure. The above represents a theoretical perspective, but the development of state manuals will standardize this approach to some degree. Most school districts employ a structure which tends to use each school, administrative office, and supporting function as the basic program level. This creates some terminology problems. As noted above, there can be programs within programs, and these are often referred to as sub-programs and activities. The point is to zero in on an activity or group of activities with some common objectives (preferably measurable) which will accomplish common purposes or goals. You may even go so far as to call that a *program* if you like.

b. *GOALS AND OBJECTIVES*. The definition, pursuit, and measurement of goals and objectives is the major drawback of the purist concept of program budgeting as it exists today. Recognizing this, certain program budgeting systems such as the *Program Oriented Budgeting and Accounting System (POBAS)* have delivered better communication results by providing the budgeting and accounting phases and adapting them to the larger concept of program budgeting. That is, if and when measurement of educational objectives become feasible.

c. *PROGRAMS IN SPECIAL EDUCATION*. A program, first of all, can be many things. In addition, it can vary according to the organizational structure of a given district. In one district, for instance, special education may fall within an organizational unit of "special services" which includes more than special education. In addition, some special education programs tend to concern themselves with the transportation or feeding of handicapped children, which typically falls within the program responsibilities of one of the support programs.

The state legislature has continued to recognize and expand the responsibilities of special education functions, and it is now continuing to request more specific updated information through the State Department of Education on such programs as:

- Speech Therapy
- Educable Mentally Retarded
- Trainable Mentally Retarded
- Physically Handicapped
- Hearing Impaired
- Visually Impaired
- Special Learning and Behavior Problems
- Home and Hospital
- Other Essential Personnel
- Preschool Programs
- Programming for Gifted Students

B. BUDGET PLANNING

In Section A of Budgeting Process, program, expenditures and revenue were defined as basic components of the budget. Planning for the special education program is developed in Section B, and it is the initial step in developing a budget. Planning requires development of a philosophy and specific goals for the department, which can be translated into program objectives and organization. With the planning completed, the development of an expenditure plan will detail the necessary expenditures to accomplish the desired program. Subsection 3 of this unit discusses budget procedures.

The main focus of this expenditure planning section is planning expenditures based on specific special education programs. Procedures for budgeting will be developed and techniques for forecasting and projecting expenditures are described. When the objectives of this unit are realized, you will be able to:

- allocate fiscal resources on the basis of program objectives;
- state the procedures for school budgeting;
- compute and detail expenditures for salary, fringe benefits, contract expenses, supplies and equipment, etc.;
- utilize fiscal forecasting skill in expenditure planning; and
- use the components of the uniform accounting system.

It is important for you to understand that budgeting occurs yearly and is a continuous process. In addition, a vast amount of information is required for budget procedures and the information must be available and assembled by predetermined dates. The development of budget calendars and worksheets assist in assembling the information for preparing the final budget document. (The section on Reporting will provide additional information on preparation and presentation of the budget.)

1. PLANNING FOR THE PROGRAM

Educational planning for special education begins with a series of questions:

- What are our purposes?
- What are our goals and priorities?
- How can we achieve our goals?
- What are the various alternatives for achieving the goals?
- What are the costs associated with the various alternatives?

Of course, prior to asking these questions there must have been some consideration given to a philosophy. It should be noted that objectives can exist at several levels, reflecting varying degrees of abstraction. Educational philosophy statements are examples of broad general statements at the most abstract level. Specific outcomes desired for students, stated in behavioral terms, are examples at the most concrete level.

a. *STATEMENT OF PHILOSOPHY AND GOALS.* The general education aims, or philosophy, of the school district are often found in statements such as the following:

- *The individual.* A person is an integrated being composed of three aspects: the physical, the emotional and the intellectual, all three aspects of which are the legitimate interest of the school.
- *Knowledge.* Knowledge is not static, it expands with man's exploration of himself and the universe in which he lives. Knowledge consistes of facts and processes, both of which should be taught by the schools.
- *Student and society.* The student should be provided with the knolwedge and attitudes that will enable him to adapt to, and to influence in a constructive way a changing society.
- *School and society.* The school should encourage students to identify, study and analyze the issues of society. Alternatives must be explored, but doctrinaire solutions never promoted. In serving the needs of the student the school should complement the family.

Osview (1960) stresses the importance of philosophy:

> *The first function in administration, in anything pertaining to the operation of schools, is the formulation of philosophy.*
>
> *. . .The philosophy is not made for the budget making process; the budget is calculated rather to demonstrate the philosophy. The budget needs a philosophy to express.*

b. *DEVELOPMENT OF GOALS*. With the overall educational philosophy established, it is possible to develop specific long-range goals. The following is a series of goal statements suggested from the philosophy stated in subsection a.

(1) Basic skills. The foremost educational objective of the district is to educate students in the basic skills which shall include:

- The ability to communicate effectively through proper use of language, with emphasis on the development of vocabulary, spelling skills and the use of written language.
- The ability to read for comprehension and understanding.
- An understanding of math concepts and an ability to compute effectively, utilizing arithmetic skills in practical application.
- An effective physical education program, starting in the elementary grades, to develop basic physical skills in all students at an early age and an understanding of the need for physical exercise in overall health and development.
- A practical understanding of physical sciences necessary to deal with our natural and urban environment.
- An understanding of our history, government functions, and the social sciences necessary to effectively function and contribute to our society.
- An understanding and an ability to use and to enjoy various art forms.

In meeting these objectives, minimum skill levels to be achieved by all students shall be established for the various grade levels. In addition to establishing minimal levels of basic skills for all students, programs of sufficient content in basic skill areas shall be developed to challenge students to achievement beyond minimal objective levels.

(2) Education alternatives. Educational programs should be developed to handle a variety of skills, interests, abilities, needs, and learning objectives within the student body and the community. A variety of learning environments will be created and maintained for students of all age levels. Within defined limits, students in conjunction with parents and staff members, should be able to select programs, classes, teachers, teaching methods and course content that best meet their needs.

The district should embark upon a program to develop and implement the program for educational alternatives. Programs should be developed which emphasize vocational and job skills, and traditional academic programs, as well as general curriculum courses of study.

(3) Human relations. A humane environment will be maintained for students, staff and parents. Consideration will be given

to the viewpoints of all interested and affected persons relating to their part in the educational process. Respect will be maintained for the rights and the needs of the individual.

(4) Individualized programs. The staff will diagnose individual student needs and prescribe learning activities to meet those needs.

(5) School-home cooperation and communication. Every attempt will be made to seek out and utilize the varied resources of the community to support and expand school and community programs. Parents, students, staff and community will receive and provide information which will give increased understanding, respect and trust for all concerned. The decisionmaking process will be explicit and open.

Developing philosophy and goals involves input from many quarters. To a large degree, district actions will be influenced by the mandates of the state government through statute law as well as the education department regulations and mandates. The professional staff is responsible to formulate district policy after considering staff and community input. The importance of existing policies and practices should not be overlooked when considering philosophy and goals. In any given community, there is a pervading philosophy which has been developed and accepted by the community and the staff.

c. IDENTIFICATION OF OBJECTIVES. At this point, it is possible to develop more specific program objectives as they relate to the instructional activities or to the various support services. It is not necessary to detail these objectives, rather to state in a general way what the elements of program objectives are:

- statements of anticipated behavioral change and the time involved
- a description of what is going to take place and the conditions
- the evaluation criteria.

Ideally, the development of a budget will grow out of educational planning. The planning is directly related to the goals and associated program needs. Questions about purposes, goals, and means are answered as you carry out the planning process. Osview (1960) states that educational planning can be initiated in various ways such as in the following examples:

- annual reports indicating unmet needs;
- school survey reports;
- reports of accrediting agencies;
- analysis and comparison of school expenditures or data concerning numerical adequacy of staff;

- reports of staff or laygroups concerning limitations or shortcomings of the programs;
- inventories of complaints and criticisms concerning program, staff, facilities, and finance;
- self-surveys by school staff; and
- the advent of new ideas from research, theory, or reports of experience in other schools.

d. *ORGANIZING TO IMPLEMENT*. The next logical step in the educational planning process is to determine how you will organize the program. The key decisions in this area will center around the following:

- Method of administration or supervision
- Training and experience level of the staff
- Use of consultants
- Teaching load
- Use of teaching aids
- Support staff requirements
- Type of supplies and equipment

It is important to remember that there is normally a high level of participation by numerous people with a program oriented budget. Clear communication must take place to clarify that decentralized participation in the budget development process usually includes some degree of decisionmaking.

2. DEVELOPING THE EXPENDITURE PLAN

Educational planning has now brought us to the point of considering some basic facts which will be of assistance in determining the expenditure plan. Developing the expenditure plan is merely determining the costs of implementing the educational plan which has been proposed to achieve the goals of the organization. In this section we will consider the basic data necessary for preparing the expenditure plan as well as the format for classifying expenditure. Finally, we will discuss various techniques for estimating expenditures.

a. *BASIC DATA*. The first step is to determine how many students will be involved in the program. Statistical data should be maintained, and should show enrollment history and trends as well as projections based on the data. Many school districts prepare an annual projection of enrollment, and the techniques used in making enrollment projections vary widely. They may consist of merely advancing enrollments one grade each year. The more sophisticated approaches, such as the survival ration techniques, attempt to account for in migration as well as out migration using the computer.

In any event, a suitable technique should be adopted so data can be developed and maintained on an annual schedule. You should bear in mind that a five- or ten-year projection will not be precise in the later years. It will, however, provide direction; and as it is refined each year, it will develop the necessary precision for expenditure planning.

Another important element in the basic data bank is the expenditure history. Certainly the minimum requirement, when considering the future expenditure plan, would be to provide data for current year budget expenditures and past year actual expenditures. Once the budget format is established, these items will be included regularly and will be available to assist persons responsible for budget preparation. Then, questions regarding the level of current spending or questions directed to past spending can be readily answered. In addition, available expenditure history is useful information for analysis when estimating future expenditures.

Program costs on item accounts in a department budget are often meaningless when considered alone. Previously considered was student enrollments or program participants and expenditure history. Using this basic data, it is possible to calculate the unit cost for the program or item in question. This is not cost accounting but merely a technique to develop a statistic which can be compared from year to year. The unit represents the smallest common denominator for a program; if it is to be students participating in a program, there can be a calculation of the program costs' per student. Unit cost data make available a power tool which can be invaluable for analysis and justification of budget requests.

There needs to be a correlation between the budget plan (the level of detail available in the budget), and the need to have available the actual costs of program elements for later reporting, analysis, and decisionmaking. The guideline generally applied is that a budget is prepared in sufficient detail so that accounting against the budget will result in information which does not require further analysis to derive needed components.

b. *CLASSIFYING EXPENDITURES*. Since the topic in Section B2 is developing the expenditure plan, it is appropriate at this time to consider classification of expenditures. State governments are required to report financial data to the federal government. The shape of these reports has necessitated development of a manual of instructions to insure consistent reporting procedures by the local school districts. The federal guidelines for reporting were first set forth in *Handbook II*, published in 1957. The Handbook created a reporting system to satisfy legal and stewardship requirements connected with handling public funds. Recognizing the shortcomings of the 1957 Handbook as a system for analyzing educational programs, a nationwide project was mounted to revise and update the Handbook. The task was completed in 1973 when the United States Office of Education published a revision of *Handbook II*. Essentially, the manual deals with fund accounting as well as a classification system for financial transactions related to programs as defined by the user. The classifications do not define the system; rather, the classification items consist of mutually exclusive categories, sets or dimensions. The procedure developed by the user for filing and retrieving these dimensions becomes the system.

The state of Minnesota, like other states, has adopted a uniform accounting manual compatible with the federal handbook. Accounting manuals should not be viewed with alarm by nonaccountants; the manuals provide the proper procedures to be used in transacting public business with the primary objective to result in current, accurate and comparative financial reports. Of primary importance in developing the expenditure plan, however, is knowledge of existing fund restrictions and object detail as depicted in the chart of accounts adopted by a local district. The school districts chart of accounts will be geared to local needs and at the same time have the ability to satisfy state financial reporting through the use of a crosswalk or cross-reference list.

c. *TECHNIQUES FOR ESTIMATING*. The largest single dollar amount in a school expenditure plan is the money provided for salaries. Since salaries will comprise approximately 70-80 percent of the current budget, it is imperative that salary expense estimates be combined with sufficient detail and precision to provide an accurate estimate. First, determine the staffing to achieve program objectives. Use average salaries or, if the number of staff members is small, calculate costs based on actual contracts for the expenditure year. If current year averages are used, adjust the average for salary schedule changes due to experience increments, credit for additional training, or negotiated changes to the basic salary schedule.

Employee fringe benefit costs represent a significant factor in the expenditure plan. The elements of the fringe benefits package are usually defined in the master contract for employees and in state laws mandating various benefits such as retirement, workmen's compensation, and unemployment compensation. Fringe benefit costs can be calculated as a percent of income and then allocated to each program on the basis of staff salaries for operating the program.

Various techniques have been used to estimate expenditures for other costs (supplies, service, equipment, etc.). One such technique is that of using a previously established criteria such as a standard unit cost. The advantage of this approach is that it promotes objectivity and insures consistent treatment among the various divisions in a school system. The main disadvantage is that the standard is constantly in need of updating and may become outdated. However, it may not actually reflect the true needs of a program or department. In the final analysis, since the budget should be based on dollars needed to support the program, it is obvious that a standard unit cost is not tantamount to a documented need. Standard unit costs are acceptable, provided their shortcomings are recognized and provided they are validated frequently as a measure of true need.

Tuition costs to other districts may be a significant part of your special education budget. Close liaison with the host district will be necessary in order to determine future costs. A good starting point is to keep a running account of the actual unit cost for each year. This will enable projection and development of a close unit cost estimate which can be applied to the expected number of students.

3. DEVELOPMENT PROCESS

Many approaches have been used to prepare budgets. Regardless of which approach is used, it must make sense and prove workable to be effective. Some staff members may be satisfied to have the budget prepared in the central office. In other cases, a high degree of staff participation is desired at all levels. In his chapter on development of the budget, Jordan (1969) has set forth some excellent observations on this topic. A manual of budget instructions should be prepared which includes the calendar of events and directions for completing the various forms required by the central office. Worksheet forms will accompany the instructions and will provide the format for budget requests from the various departments.

Assembling a budget is an important and time consuming task and represents the efforts of many persons. The process is cyclic and continuous through the year. Many districts in the state prepare two budgets each year. The first budget known as the *levy budget* or the *tax budget* is presented to the board prior to the tax levy in October each year. This budget projects overall spending requirements for the following year and becomes the basis for the tax levy to support the program. During the balance of the year the proposed *operating budget* is prepared. This budget is actually a detailed step-by-step refinement of the approved tax budget.

C. REVIEW OF MATERIAL

Objective II, Budgeting Expenditures, was divided into two sections with each section an independent unit. Together, they will enable you to prepare and submit a special education program budget for expenditures using a program planning budgeting system in conformity with the Minnesota Uniform Financial Accounting and Reporting Manual and in conjunction with the finance officier of their administrative district.

Section A presented an historical background of the budgeting process, the components of the budget, the move to program budgeting, and the program elements. Section B, on the other hand, detailed the budget planning. This included the planning for the program and the development of the expenditure plan.

All of your required readings have been provided on the following pages; those, too, have been divided into two sections to correlate with the text sections. Also included at the very end of Objective II are two evaluation sheets--one for the completion of Section A, the other for Section B.

WRITTEN ASSIGNMENT

Budgeting Process

1. Identify two program areas in special education in your school district with which you are familiar. Explain why they are identifiable as district program areas.
2. Establish the goal or goals for each area.
3. Establish the objectives for each area. Explain how these objectives are measurable.
4. List alternative procedures for attaining these goals and objectives. In so doing, assume that available funds are relatively restricted.
5. Identify the method of evaluation that can be used to determine if the program did in fact attain its goals and objectives.
6. Assume that the program did not meet its goals and objectives. What would you recommend for the following fiscal period?
7. Assume that the program did meet its goals and objectives. What would you recommend for the following fiscal period?

Budget Planning

1. Your first task is to describe the process you would use to develop a philosophy statement and related program objectives for your Special Education Department. It is not necessary to write the statement, merely describe the process you would use. When you have completed the first task assume that one of your objectives is to provide speech therapy for kindergarten through grade 12. Describe how you would organize and staff for this activity.

2. Using the Independent School District No. 000 Classification of Expenditures material included as required reading, indicate the proper expenditure account numbers for the following items for the a speech handicapped program.

ITEM	Orgn. Unit	Dept. (Program)	Source	Object	Fund
Instructional Consultant and Coordinator Salary	005				
Certified Classroom Salary	005				
Textbooks and Repair	005				
Instructional Materials	005				
Consultants Fees	005				
Additional Equipment	005				

3. Using the Independent School District No. 000 Budget Instruction Packet and Worksheets, complete an Expenditure Budget worksheet for your next school years needs for Speech Handicapped.

REQUIRED READINGS

Budgeting Process

1. Barro, S.M. Development of a program structure. In S.A. Haggart (Ed.), Program budgeting for school district planning. Englewood Cliffs, N.J.: Educational Technology Publications, 1972.
2. Haggart, S.A. Considerations in developing a program budgeting system. In S.A. Haggart (Ed.), Program budgeting for school district planning. Englewood Cliffs, N.J.: Educational Technology Publications, 1972.
3. Haggart, S.A. Program budgeting for improved school district planning. In S.A. Haggart (Ed.), Program budgeting for school district planning. Englewood Cliffs, N.J.: Educational Technology Publications, 1972.

4. Linn, H.H. (Ed.). School business administration. New York: The Ronald Press Co., 1956.

5. PPBS for people who don't understand PPBS. Worthington, Ohio: School Management Institute, 1971.

Budget Planning

1. Classification of disbursement: Independent School District No. 000.

2. Jordan, K.F. School business administration. New York: The Ronald Press Co., 1969.

3. Operating budget--1975-76: Independent School District No. 000.

4. Program and financial information: Statement of goals and objectives.

5. Program-oriented budgeting and accounting system for Minnesota school districts. St. Paul: Minnesota State Department of Education, 1971

6. Roe, W.H. School business management. New York: McGraw-Hill Book Co., 1961.

7. Van Geel, T. PPBS and district resource allocation. Administrator's Notebook, 1973, 22(1), 1-4.

REQUIRED READINGS

1

DEVELOPMENT OF A PROGRAM STRUCTURE*

The structural phase of program budgeting consists of efforts to generate, assemble, and organize information about the resource using activities of an organization. These efforts are intended to accomplish two purposes: to display information in a way that will be meaningful to administrators and directly usable in decision making; and to provide an information base that will support subsequent efforts at systems analysis. A principal thrust of the literature on program budgeting is that each of these purposes can be accomplished by establishing a classification scheme that groups the organization's activities according to the objective that each activity serves. Within the resulting taxomic framework, information can be brought together on resource requirements, costs, outputs, and benefits of all the activities carried on by the organization. The array of categories used to represent the activities of the organizations and their interrelationships is known as a *program structure*.

This reading examines the nature of a program structure and some of the major considerations in developing it for a public school system. The discussion focuses upon one particular approach to grouping and arraying school district activities. The rationale behind this approach includes three general areas:

- life objectives and learning objectives,
- direct and support programs, and a
- three-way classification of programs.

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*Barro, S.M. Development of a program structure. In S.A. Haggart (Ed.), Program budgeting for school district planning. Englewood Cliffs, N.J. : Educational Technology Publications, 1972. (Summary)

The three-way classification of programs serves as a base during the description of the following program categories:

- Categorization of activities according to subject-oriented learning objectives;
- Categorization by type of student; and
- Categorization by level.

Each activity of a school district needs to be categorized by the above modes of classification for its importance in connection with educational issues, situations and/or budget format.

2

CONSIDERATIONS IN DEVELOPING A PROGRAM BUDGETING SYSTEM*

The threat of program budgeting and the need to rescue functions, agencies, and personalities from its clutches, characteristics, or features of program budgeting have been buried. This is partly due to the fact that program budgeting means quite different things to different people. The list of features shown below provides a means of picturing these different ideas as follows:

- Output-related arrangement of items of expenditure by program.
- Capital budget items included by program.
- Extended time horizon for planning.
- Resource/cost model developed.
- Criteria and measures of effectiveness developed.
- Up-to-date financial plan.
- Mechanisms for control of funds by program.
- Organizational alignment by program.

To some people, program budgeting must include all of these features or it is not program budgeting. To others, program budgeting development stops after the rearrangement of the expense budget by program, after the extension on the time horizon of the budget, or after the inclusion of capital budget items in the display of the expense items.

To many, program budgeting, as a tool for long-range planning, has merit even without the budgetary control aspect, if, and this is an important if, the system-analytical aspect has been developed. This is the point of view from which this reading is written. The analytical capability need not be sophisticated; it can be simple and direct. Computers and automated management information systems are useful aids, but are not prerequisite to achieving a workable system-analytical capability. A great deal can be accomplished with quantified common sense, especially when it is tempered with a conscious effort to account for the nonquantifiable facets of both the problem and potential solutions.

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*Haggart, S.A. Considerations in developing a program budgeting system. In S.A. Haggart (Ed.), Program budgeting for school district planning. Englewood Cliffs, N.J.: Educational Technology Publications, 1972. (Summary)

Program budgeting, by providing a framework for organizing the educational and operational data of school districts and by providing consistent guidelines for the analysis of the data, offers the means to make the most of the effort expended on educational planning. A program budgeting system encompassing the first six features of the above list can be designed, and effectively used, to achieve this improvement in school district planning.

REQUIRED READING

Budgeting Process

3

PROGRAM BUDGETING FOR IMPROVED SCHOOL DISTRICT PLANNING*

Program budgeting is more than a method of budgeting by program. Many activities are involved. These activities are carried on within various components of the program budgeting process. The results are reported in the documentation demanded by the process.

Setting objectives, defining programs, assigning activities to programs, determining resource requirements, costing programs, developing criteria, identifying alternatives, evaluating alternatives, and up-dating the program are the activities involved in the process. There are four major components of the program budgeting process:

- The structural aspect is the setting of objectives and the development of a program structure.
- The analytical aspect includes the cost-effectiveness analyses and trade-offs and identification of alternative ways to meet objectives.
- The control aspect includes progress reporting and control.
- The data and information aspect influences the choice of data.

Program budgeting forces consideration of many things not usually thought of as part of the budgeting process. It provides a focal point for identifying, developing, evaluating, and implementing educational change. It also serves as a communication device and as a common basis for discussion and exchange of ideas.

A fully developed planning, programming, and budgeting system comprises more than the program budget and its record of program and financial information; it is, in fact, a system of analysis intended to assist the decisionmaker in choosing among alternative courses of action that involve school district programs.

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*Haggart, S.A. Program budgeting for improved school district planning. In S.A. Haggart (Ed.), Program budgeting for school district planning. Englewood Cliffs, N.J.: Educational Technology Publications, 1972. (Summary)

REQUIRED READING

Budgeting Process

4

THE SCHOOL BUDGET*

The ideal school budget may be defined as a complete financial forecast of both expenditures and receipts, based upon an educational plan. The modern school budget contains three parts: the work plan, which is a definite statement of the educational policies and program; the spending plan, which is a translation of the accepted policies into proposed expenditures; and the financing plan, which proposes means for meeting the cost of the educational needs.

Twelve functions of the school budget are the following:

- The budget is a servant of education.
- It gives an overview of the entire school system.
- It aids in analysis of details.
- It develops cooperation within the school.
- It stimulates confidence among the taxpayers.
- It estimates the receipts.
- It determines the tax levy.
- It authorizes expenditures.
- It aids in administering the school economically.
- It improves accounting procedures.
- It aids in extracurricular activities.
- It projects the school into the future.

There are four major steps in school budgeting. The first step is preparation. The executive, the superintendent of schools, prepares with the staff, board, and lay citizen assistance, an educational program on which the budgeted estimates are to be based. The superintendant with the staff and lay assistance, prepares a preliminary budget integrating the educational, financing, and spending plans.

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*Linn, H.H. (Ed.). School business administration. New York: The Ronald Press Co., 1956. (Summary)

This educational program makes the budget a professional document, functions as a constructive instrument for developing the child, makes for better balance of the budget, and serves as the base of the budget on which to build the financial and spending plans. The spending program of the school budget consists of accurate estimates of all proposed expenditures.

The second step of school budgeting is the presentation, interpretation, and adoption of the budget. A tentative budget is presented to the board of education, which may revise it after seasoned deliberation. The budget is then presented to the local citizens at large at a public meeting called for this specific purpose. Upon formal adoption, the board certifies to tax officials the amount of money needed the ensuing fiscal year for school support.

The third step in school budgeting is the administration of the budget. After formal adoption the budget estimates are definitely transferred to the accounting books, where they are the initial entries. There are valid reasons why the estimates should be definitely transferred from the original document to the accounting forms. These include:

- making the historical records complete;
- authorizing the expenditures;
- controlling the expenditures;
- encumbering the funds;
- facilitating ready reference;
- preparing the periodic reports;and
- aiding in the audit of the books.

The budget functions, not as a dictator, but as a definite guide for the economical and efficient administration of the schools.

Lastly, school budgeting is an appraisal of budgetary procedures and budgets. As part of the continuous appraisal, periodic reports are made as to the progress of the school and the budget. The close of the fiscal year calls for an independent audit of the accounts and a critical appraisal of the administration of the school program; these are two of the bases on which the succeeding year's budget is built.

In addition to the annual budget, long-term budgeting should be considered. Long-term budgeting involves planning and forecasting and, like the annual budget, should be based upon the needs of the educational program.

REQUIRED READING

Budgeting Process

5

PPBS FOR PEOPLE WHO DON'T UNDERSTAND PPBS[*]

Planning, Programming, Budgeting System (PPBS) is a matter of planning in advance the way to tackle a problem or task, and the plan is designed to help determine the progress made toward the goal.

Due to the high cost of education and the rapid introduction of many changes in the educational program, the use of PPBS in school districts has been encouraged. PPBS focuses upon accomplishment and whether what was accomplished corresponds to adopted educational goals and objectives. PPBS provides new opportunities for communication and involvement, and the basic premise of PPBS is to help assure success.

The PPBS operation in a school district is built around deciding the answer to these five questions:

- Goals. What are our educational needs and desires?
- Objectives. What, specifically, must we do to reach these goals?
- Programs. What programs, among all of the possibilities, should be followed to attain our objectives?
- Evaluation. How well did we achieve our pbjectives?
- Review and Recycle. What adjustments do we make for the new PPBS cycle?

PPBS is a non-ending process.

The beginning of the PPBS process is to examine the problems, needs, and financial conditions of the community. This is called "needs assessment" and is regarded to be preliminary to the determination of educational goals of the school system.

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[*] PPBS for people who don't understand PPBS, Worthington, Ohio: School Management Institute, 1971. (Summary)

Clarification of the terms used in PPBS will aid in its understanding. A goal is a statement of broad direction or intent--general and timeless and not concerned with particular achievements within a specific time. An objective is a devised accomplishment that can be verified within a given time under specific conditions, which, if attained, advances the system toward a corresponding goal. Lastly, a program is a group of interdependent, closely related activities or services progressing toward or contributing to a common objective or set of allied objectives.

REQUIRED READING

Budget Planning

1

CLASSIFICATION OF DISBURSEMENTS

Independent School District No. 000

The Committee on Terminology of the American Institute of Certified Public Accountants has defined accounting as:

> ".....the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character and interpreting the results thereof."

Every disbursement transaction incurred by the school district must be accounted for in the financial accounts. To assist in the recording and classifying of such disbursements, a Chart of Accounts for Disbursements has been designed for school district use.

Examples are presented to help illustrate the use of the disbursement classification code system:

(1) The Science Department at North View Junior High requests the purchase of some test tubes and glassware for its instructional program.

Organization Unit	Department (Program)	Source	Object	Area of Resp.	Fund	State No.
386 North View	130 Science	000 Local	331 Instr. Materials	0233 North View Science	921 General	01.0240.00 Instr. Materials

(2) The Athletic Department at Osseo Senior High requests the purchase of some cross country skis

232	220	000	331	4045	921	01.0240.00

(3) The Resource Center at Willow Lane Elementary requests the purchase of some overhead projectors

480	636	000	540	0867	921	05.1230.00

(4) The ESEA Title I program requests the purchase of some instructional materials

400	642	212	331	8203	921	01.0240.00

(5) The NDEA Title III program requests the purchase of some math equipment

005	630	004	540	8105	925	05.1230.00

Refer to Subject No. 5.02 for a complete schematic of the coding structure.

Chart of Accounts Summary:

The valid combinations of twelve digit numbers (budget line items) are developed at the time the original budgets are determined. These are inputted into the system as the records of the master file and become the only valid combinations that will be acceptable to receive transactions. The district should allow for reallocation of the budget appropriation amount, and insist upon charging transactions to the proper account code regardless of the adequacy of the budget. Expenditures should not be processed against a different account code just because it still has funds available. Although no expenditure will be permitted against an unbudgeted line item, it does not, however, preclude the charging against an area that has not been previously conceived or budgeted. Prior to processing a transaction under these circumstances, a budget line item must be entered with either a "zero" budget amount or reallocation of an amount from another item. New records of this type may be entered into the system at any time.

In summary, the following disbursement code areas are inherent within the system:

A. Organizational Unit	B. Department	C. Source/Course/ Project	D. Object	E. Area of Resp.	F. Fund Balance	G. State Reporting No.
XXX	XXX	XXX	XXX	XXXX	XX	XX.XXXX.XX

$\underbrace{\text{XXX XXX XXX XXX}}_{\text{Each disbursement transaction is coded with these twelve digits.}}$ $\underbrace{\text{XXXX XX XX.XXXX.XX}}_{\text{Determined at inception only}}$

CHART OF ACCOUNTS

EXPENDITURE ACCOUNTS

Date: 6-15-74

A. ORGANIZATIONAL UNITS

Code Number	Description	
005	District-wide	
045	District Warehouse	
101	All Secondary	Pyramid
200 Series	All Sr High Schools	
232	Osseo Sr High	W
288	Park Center Sr High	E
300 Series	All Jr High Schools	
333	Brooklyn Jr High	E
334	Osseo Jr High	W
386	North View Jr High	E
400 Series	All Elem Schools	
471	Birch Grove	E
472	Crest View	W
473	Edgewood	W
474	Fair Oaks	E
475	Garden City	E
476	Orchard Lane	E
477	Osseo Elementary	W
478	Palmer Lake	E
479	Park Brook	W
480	Willow Lane	E
481	Zanewood	W
482	Cedar Island	W
500 - 599	Not Used	
600	Community Services	
700 - 799	Not Used	
800 Series	Other Organizations	
810	Private Schools (ESEA, Title II)	

B. DEPARTMENTS (PROGRAMS)

000	Does Not Apply

INSTRUCTIONAL ADMINISTRATION AND SUBJECT AREA DEPARTMENTS (000 - 599)

001	Principal's Office	120	Music
020	Art	121	Vocal
030	Business Education	122	Instrumental
040	Coop Training	130	Science
050	English Lang Arts	150	Social Studies
060	Foreign Languages	180	General Education
070	Reserved	200	Co-Curricular
080	Health & Safety	202	Study Hall
081	Physical Education	210	Noon Activities
083	Driver Education	211	Career Education
090	Home Economics	220	Athletics
100	Industrial Arts	240	Student Activities
110	Mathematics		

500	Homeroom (Grade Level, etc.)	513	Third Grade
510	Kindergarten	514	Fourth Grade
511	First Grade	515	Fifth Grade
512	Second Grade	516	Sixth Grade

600 Series - Instructional Support Services

600	Asst Superintendent	640	Pupil Pers Coord
602	Vocational Coord	642	Special Education
610	Program Director - E	644	Guidance Services
620	Program Director - W	648	Health Services
630	Media Services Coord	650	Staff Support
632	Library Processing	652	Staff Development
634	Television	654	Student Teaching
636	Resource Center		

700 Series - Community Services

700	Community Educ Coord	704	Summer School
702	Adult Education	706	Summer School - Aux

800 Series - Admin Support Services

800	Board of Education	850	Information Systems
810	Superintendent	852	Census
812	Public Information	860	Operation
814	Printing - Publishing	861	Utilities - Insurance
820	Director of Admin	862	Laundry
830	Personnel Director	865	Maintenance
832	Employee Benefits	870	Capital Projects
840	Business Office	872	Building Program
842	Debt Program	880	Food Service
846	Warehouse-Delivery	890	Transportation

900 Series - Not Used

C. SOURCE/PROJECT/COURSE

000	Local

000 Series - Partial Reimbursable Federal Sources

003	NDEA III	(1972-73)	
004	NDEA III	(1973-74)	
005	NDEA III	(1973-74 Supp.)	
009	V E A		
031	ESEA III	(1973-74)	Accountability
032	ESEA III	(1973-74)	Opt Child Development
033	ESEA III	(1974-75)	Opt Child Development
041	Adult Basic	(1973-74)	
042	Adult Basic	(1974-75)	
051	TACO	(1973-74)	

100 Series - Partial Reimbursable State Sources

140	Vocational Educ	150	Educable Retarded
141	Distributive Educ	151	Trainable Retarded
143	Home Economics Coop	152	Learning Disab - SLDP
145	Office Occupations	153	Speech Handicapped
147	Trades and Industry	154	Hearing Handicapped
149	Work Experience	157	Psychological Serv

200 Series - Fully Reimbursable Federal Sources

211	ESEA I	(1973-74)
212	ESEA I	(1974-75)
225	ESEA II	(1974-75)

300 Series - Fully Reimbursable State Sources

400 Series - Vocational-Technical Courses

500-800 Series - Course and Special Programs

	SPORTS - BOYS		SPORTS - GIRLS
800	Baseball	831	Swimming
803	Basketball	833	Tennis
805	Cross Country	835	Volleyball
807	Football	837	Gymnastics
809	Golf	839	Track
811	Gymnastics	841	Cheerleading
813	Hockey		
815	Swimming		
817	Tennis		
819	Track		
821	Wrestling		

	SPORTS - GENERAL
845	General Athletics
846	Girls Ath - Jr Highs
847	Boys Ath - Jr Highs

900 Series - Other Projects

D. OBJECT

000 Series - Not Presently Used

100 Series - Salaries & Wages

100	Executive	140	Substitutes
101	General Admin	142	Casual
102	Instructional Admin	144	Overtime
104	Business Admin	150	Tutoring & Homebound
106	Instr Consult & Coord	152	Other Assignments
108	Principals	153	Curric Development
112	Kindergarten	156	In-Service Training
114	Cert Classroom	158	Department Chairman
116	Cert Support Staff	160	Aides
122	Regular	198	PTA & Act Salaries
130	Secty & Clerical	199	Other Salaries

200 Series - Employee Benefits

200	Social Security
201	TRA
202	PERA
204	Suppl Retirement
220	Employee Ins - General
221	Hospital - Surgical
225	Disability Income
227	Life Insurance
228	Unemployment Comp
229	Workmens Comp
299	Employee Benefits

300 Series - Supplies & Materials

300	Textbooks & Repair
310	Lib Books & Repair
312	Prof Books & Mat
314	Periodical - Newspaper
320	Audio Visual - General
322	Films
323	Filmstrips
324	Records & Tapes
326	Models and Exhibits
330	General Supplies
331	Instr Materials
332	Postage & Express
336	Towels
337	Swim Suits
340	Food
341	Milk
344	Concession Supplies
350	Repair Supplies - Site
351	Repair Supplies - Bldg
352	Repair Supplies - Eqpt
353	Glass - Buildings
354	Paint - Bldgs
362	Gasoline
364	Oil-Grease-Prev Maint
366	Tires and Tubes
398	PTA & Act Supplies
399	Other Supplies & Mat

400 Series - Contract Services

402	Legal
404	Audit and Fiscal
406	Research & Planning
410	Consultants
422	Printing - Publishing
430	Rental - Land & Bldgs
432	Rental - Equipment
440	Transp - SS Regular
441	Transp - SS Special
442	Transp - Reimburse
443	Transp - Non-Reimburse
444	Transp - Phys Handicap
445	Transp - Spec Ed I/D
446	Transp - Departmental
447	Transp - Spec Ed O/D
448	Transp - Parochial
449	Transp - Voc Tech
450	Utilities - General
451	Electricity
452	Telephone
453	Water and Sewer
454	Fuel
460	Contract Repair - Site
461	Contract Repair - Bldg
462	Contract Repair - Eqpt
470	Insurance - General
471	Property & Liab Ins
475	Vehicle Insurance

400 Series - Contract Services (con

477	Surety Bond
480	Snow Removal
482	Refuse Removal
48[illegible]	Exterminating Serv
486	Laundry-Dry Cleaning
488	Rug and Mop Service
490	Overload Services
498	PTA & Act Contr Serv
499	Other Contract Serv

500 Series - Capital Expenditures

500	Site Improvements
502	Site Assessments
504	Blacktopping
506	Site Acquisition
510	Bldg & Improvements
511	Bldg Improvement Mat
512	Bldg & Improv - Prov
514	Roofing Improvements
516	Lease-Land & Bldgs
530	Replacement Equip
531	Equip - Self Insurance
540	Equipment
549	Equipment - Prov
590	Depreciated Equip
598	PTA & Act Cap Expend
599	Other Cap Expend

600 Series - Building Construction

600	Sites
610	Buildings
611	Architect Fees
612	Bldg - Genl Contract
613	Bldg - Mech Contact
614	Bldg - Elect Contract
620	Built-In Equipment
640	Movable Equipment

700 Series - Debt Redemption

700	Bond Principal
710	Bond Interest
799	Other Debt

800 Series - Warehouse

801	Warehouse Purchases

900 Series - Other Expense

900	Local Travel
902	Conv-Workshop Travel
905	Dues and Memberships
907	Tuition - Other Dist
910	Special Events
911	Convocation-Lectures
912	Special Meals
914	Coffee & Food
980	School Elections
990	Printing Projects
991	Capital Projects
994	Clearing
995	General Provisional
996	Refunds Issued
997	Purchased For Resale

F. FUND (EQUITY)

921	General	927	Debt Service
922	Food Service	928	Reserved
923	Transportation	929	Reserved
924	Community Services	930	Trust
925	Capital Expenditure	931	Reserved
926	New Building	932-939	Not Presently Used

OBJECT, DESCRIPTION AND EXPLANATION

This subject is the most frequently referred to area in the entire manual and consists of a description and examples of each object account code. The amounts are broken into categories based on the service or commodity obtained as a result of the expenditure.

The degree of breakdown within each category is a relative factor and changes with the need for more or less information to satisfy either internal or external reporting. It is important that each transaction be consistently classified to comply with state guidelines irregardless of the adequacy of the budget.

Each departmental area will only have need for a few of the accounts described. Also, a few of the accounts are normally only used in conjunction with a Federally funded project.

As a general guideline, a specific department is only concerned with those few account numbers reflected in their monthly Budget Guideline Report. However, if your department has a first-time need of $100.00 or more within a given school year, then feel free to inquire as to the proper account code.

Account Code			
100 Series	**Salaries and Wages**	600 Series	Building Construction
200 Series	Employee Benefits	700 Series	Debt Redemption
300 Series	Supplies and Materials	800 Series	Warehouse
400 Series	Contract Services	900 Series	Other Expense
500 Series	Capital Expenditure		

OBJECT, DESCRIPTION AND EXPLANATION

100 Series - SALARIES AND WAGES

Includes all compensation paid to district employees by payroll check. Primarily, the salary accounts have been classified by job function and by salary schedule

Account Code	Object	Description	Examples
100	Executive	Record all salaries of districtwide executive administrators	School Board District Superintendent
101	General Administrators	Record all salaries of administrators responsible in areas which are general in scope rather than specific	Director of Admin/Personnel Asst. Dir. of Personnel Coordinator of Admin. Services Coordinator of Public Info. Coordinator of Info. Systems Community Ed. Coordinator
102	Instruction Administrators	Record all salaries of instructional administrators with broad responsibilities which encompass several schools	Asst. Dist. Superintendent Pyramid Directors
104	Business Administrators	Record all personnel responsible for administering the financial affairs of the school district. Include building Administrative assistants primarily involved with coordinating the recordkeeping function	Manager of Fiscal Affairs Purchasing Agent Accountant Supervisors or Directors of Bldgs and Grounds Food Services Transportation/Census Asst. Supv. Bldgs and Grounds Admin. Assistants Warehouse Manager
106	Instructional Consultants and Coordinators	Record all personnel responsible as subject consultants and coordinators of the school district service departments.	Media Coordinator Vocational Coordinator Student Support Coordinator General or Subject Area Consultants Program Research Coordinator Staff Supervisory Teachers
108	Principals	Record personnel administering the affairs of individual schools as principals and assistant principals	Elementary Principals Secondary Principals Assistant Principals
112	Kindergarten	Record all certified classroom teachers instructing at the kindergarten level	Kindergarten Teachers
114	Certified Classroom	Record certified classroom teachers instructing students in grades 1-12	Certified Classroom Teachers - Elementary Certified Classroom Teachers - Secondary Audio-Visual Personnel Spending Majority of Their Time in the Classroom Intern Teachers Full-Time Student Teacher Supv
116	Certified Support Staff	Record all certified instructional personnel whose responsibilities are primarily performed outside of the classroom	Librarians Psychologists Guidance Personnel TV Instructional Personnel Audio-Visual Personnel Intern Support Staff in Guidance, Etc.)

OBJECT, DESCRIPTION AND EXPLANATION

100 Series - SALARIES AND WAGES (continued)

Account Code	Object	Description	Examples
122	Non-Certified Regular	Record all regularly employed, non-certified personnel who cannot be specifically charged to any other salary account	Nurses and Other Health Personnel Social Workers Audio-Visual Support Personnel Publications Support Personnel Staff Custodians, Helpers and Engineers Matrons General Utility Men Nigh Watchmen Personnel Who Sweep, Clean Polish, Mop and Care for Buildings Personnel Who Rake, Hoe, Water Cut, Trim, and Plant Lawns, Shrubs and Trees Snow Shovelers Food Service Nutritionists, Cooks, Food Servers and Cashiers (Include Substitutes) Central Stores Clerks Truck Drivers Laundry Personnel
130	Secretarial and Clerical	Record all personnel who perform duties as stenographers, clerks, secretaries, typists, switchboard operators and business office clerks Includes full-time and part-time people employed on a regular basis	School Board Secretarial and Clerical Assistants General Admin. Secretaries General Admin. Stenographers General Admin. Clerks Building Clerks and Secretaries Food Service Clerks Food Service Bookkeepers
140	Substitutes	Record personnel who temporarily replace regularly employed personnel who are eligible for sick leave. Do not record substitutes for casual or part-time people such as aides. These types of substitutes should be recorded in the casual or aide account	Secretarial Personnel Custodial Personnel Classroom Teachers - Elementary Classroom Teachers - Secondary
142	Casual	Record all personnel who are intermittently employed and work irregular hours. Include substitutes for casual people. Exclude salaries paid to substitute classroom teachers. Exclude salaries paid to personnel who work part-time hours but do work on a regular basis	Clerical Overload Personnel "Door to Door" Census Enumerators Public Relations Personnel Summer Maintenance Personnel Banquet Personnel
144	Overtime	Record the salaries paid to personnel for services and time rendered in excess of regularly scheduled or contracted hours of employment	Custodial Personnel Maintenance Personnel Warehouse Personnel Food Service Personnel Community Services Program
150	Tutor and Homebound	Record personnel who instruct home-bound students and assist in supplementary instructional programs	Special Education Tutoring Homebound Instruction

OBJECT, DESCRIPTION AND EXPLANATION

100 Series - SALARIES AND WAGES (continued)

Account Code	Object	Description	Examples
152	**Other Assignments**	Record other assignment duties normally performed in addition to basic responsibilities. Includes certified and non-certified personnel	Driver Training Coaching Intramural Adult Education, Summer School and Community School Bldg. Supervisors and Instructors Parking Lot Attendant Student Bus Attendant Detention Room Attendant Student Activity Advisers: Debate Class Advisers Play Directors Student Publications Student Activity Accounts Computer Supervision Music Directors School Patrol Supervisor Swimming Pool Director Extra Hours of Instruction Student Teacher Supervisory Pay
153	Curriculum Development	Record salary expenditures made to staff personnel for development of instructional programs and subject curriculums. Include substitutes used to release teachers from their normal duties	
156	In-Service Training	Record salary expenditures made to staff personnel for development and improvement of other individual teachers or specific groups of teachers and to non-certified employees. Include substitutes used to release employees from their normal duties	Staff Development
158	Department Chairman	Record all payments to certified personnel responsible as chairman of their respective instructional department	Language Arts Mathematics Science Social Studies Art Music
160	Aides	Record all certified and non-certified part-time personnel assisting in classroom instructional programs and office duties. Include substitutes for aides	Instructional Aides Clerical Aides Students Lunchroom Supervisors
170			
180			
190			

OBJECT, DESCRIPTION AND EXPLANATION

100 Series - SALARIES AND WAGES (continued)

Account Code	Object	Description	Examples
198	PTA and Activity Salaries	Record salaries covered by PTA and Student activity monies. This account is not budgeted	
199	Other Salaries	This account covers contingency salaries only and is normally not budgeted	

OBJECT, DESCRIPTION AND EXPLANATION

200 Series - EMPLOYEE BENEFITS

Includes all retirement plans and group insurance paid by the school district

Account Code	Object	Description	Examples
200	Social Security	Record the district portion of contributions to the Federal Government Social Security Program	
201	T.R.A.	Record the district portion of contributions to the Teachers' Retirement Association	
202	P.E.R.A.	Record the district portion of contributions to the Public Employees' Retirement Association	
204	Supplemental Retirement	Record the district portion of contributions to a Supplemental Retirement Program	
220	Employee Insurance - General	Record the district portion of employee insurance not specifically chargeable to Account Nos. 221-229	
221	Hospital-Surgical	Record the district portion of hospitalization and surgical insurance premiums on coverage obtained for the benefit of school district employees	
225	Disability Income	Record the district portion of disability income insurance premiums on coverage obtained for the benefit of school district employees	
227	Life Insurance	Record the district portion of life insurance premiums on coverage obtained for the benefit of school district employees	

OBJECT, DESCRIPTION AND EXPLANATION

200 Series - EMPLOYEE BENEFITS (continued)

Account Code	Object	Description	Examples
228	Unemployment Compensation	Record premiums paid for unemployment compensation coverages	
229	Workmen's Compensation	Record premiums paid for workmen's compensation insurance coverage	
299	Other Employee Benefits	Record employee benefits not provided for in any other 200 Series Account	Physical Exams Eye Exams

OBJECT, DESCRIPTION AND EXPLANATION

300 Series - SUPPLIES AND MATERIALS

Includes all supplies and materials including books

Account Code	Object	Description	Examples
300	Textbooks and Repair	Record all textbooks furnished free to all public school pupils including non-expendable workbooks, textbook records and supplementary textbooks. Include the cost of all binding, repairs, freight and cartage	Textbooks, Including: Non-expendable Workbooks Records Supplementary Texts Reading Laboratories
310	Library Books and Repairs	Record regular or incidental purchases of school library books and pamphlets available for general use by students. Include the cost of all prebinding, freight, binding and repair. Exclude cost of unabridged dictionaries, encyclopedias and other major reference sets and cost of initial library for a new building since these are Capital Expenditures	Includes library processing supplies such as catalog cards and contracted book processing since these are all part of book cost.
312	Professional Books and Materials	Record professional reference books and materials commonly used by the instructional staff.	Normally this object is only used by the Resource Centers.
314	Periodicals and Newspapers	Record magazines, periodicals, newspapers and other generally "Subscribed To" materials for general Resource Center use. Exclude cost of such materials intended for classroom use, the cost of which should be charged to Account No. 331	Resource Centers are normally the only area constituting large dollar expenditures for periodicals and newspapers which warrants the use of this object

OBJECT, DESCRIPTION AND EXPLANATION

300 Series - SUPPLIES AND MATERIALS (continued)

Account Code	Object	Description	Examples
320	Audio-Visual - General	Record audio-visual materials and supplies which are not practical to charge to Account Nos. 322, 323, or 324. Include all expenditures made for audio-visual materials and supplies for projects funded under PL89-10	Building Resource Center Supplies and Materials (filmstrips, records, etc.) District Resource Center District Special Education District Vocational Education Library Supply Items
322	Films	Record audio-visual films	Use these objects for projects funded under PL89-10 Use these objects under the Resource Centers located in the building and district offices only when it is meaningful to have them separately identified
323	Filmstrips	Record audio-visual filmstrips	
324	Records and Tapes	Record audio-visual records and tapes	
326	Models and Exhibits	Record audio-visual models and exhibits	
330	General Supplies	Record supplies commonly consumed in various subject areas, departments or offices. These items are usually stocked in the Central Warehouse (Refer to Subject 7.031 page 1 for further detail)	Stationery Forms Binders Office Machine Supplies Paper Pencils Chalk Sealers and Soaps Supplies for Principal's Offices Supplies for District Offices Food Service Supplies Laundry Supplies Custodial Supplies
331	Instructional Materials	Record all expendable supply items consumed directly in the school district instructional programs. These are commonly specialized items and only used in one or two subject areas or departments. Include all freight and cartage charges incurred to obtain such supplies	Expendable Workbooks Sheet Music Tests and Test Booklets Newspaper, Periodicals and Magazines for General Classroom Use Instruction Printed Materials Bats, Balls, Table Tennis Sets, Shuffleboard Sets Shop Supplies for Vocational Education Glassware for Science Rooms Litmus Paper Chemicals Film Rental Student Meals, Lodging and Registration Fees common to debate and athletic programs Biological Specimens Teaching Materials Adult Education Supplies Summer School Supplies Other Supplies Athletic Awards and Membership Instructional Programs accounted for centrally such as Federal Programs, Special Education Programs, and Vocational Education Programs, and Health Services
332	Postage and Express	Record amounts paid for "filling" postage meters, postage stamps, postal insurance and registration fees	

OBJECT, DESCRIPTION AND EXPLANATION

300 Series - SUPPLIES AND MATERIALS (continued)

Account Code	Object	Description	Examples
336	Towels	Record towels purchased by the school district and issued for use in the boys and girls physical education and athletic programs	Laundry Dept. only
337	Swim Suits	Record all Swim Suit expenditures	Laundry Dept. only
340	Food	Record all found consumed in the food service program, including the cost of delivery and storage of same	
341	Milk	Record all milk consumed in the Food Service program	
344	Concession Supplies	Record all beverage and food supplies used in concession machines such as apples, soft drinks, etc.	
350	Repair Supplies - Sites	Record all expenditures for parts, materials and other incidental expenses for the repair and upkeep of grounds by school district personnel	Repair: Walks Fences Tennis Courts Playground Surfaces Lawn Sprinkling Systems Outside Flag Poles Driveways Sewers Regrading Sites Reseeding Lawns Replacing Shrubs
351	Repair Supplies - Buildings	Record all expenditures for parts, materials and other incidental expenses for the repair and upkeep of buildings by school district personnel	Repair: Shingling Foundations Doors and Hardware Gutters and Downspouts Window Shades, Stage Curtains, Drapes Lockers, Cabinets, Wardrobes Swimming Pool Filtration Equipment Radiators Toilets and Sinks Water Pipes and Tanks Fire Plugs and Hoses Fire Sprinkler Systems Fire Escapes & Elevators Electric Lighting Systems
352	Repair Supplies - Equipment	Record all expenditures for parts, materials and other incidental expenses for the repair and upkeep of equipment - not built in - by school district personnel	Nuts, Bolts Gaskets Lawn Mower Mufflers
353	Glass-Buildings	Record all expenditures for materials and other incidental expenses for the repair and upkeep of glass of school district buildings by school district personnel	Cost of Glass To: Repair and/or Replace Door Panels Windows Walls

OBJECT, DESCRIPTION AND EXPLANATION

300 Series - SUPPLIES AND MATERIALS (continued)

Account Code	Object	Description	Examples
354	Paint-Buildings	Record all paint and other incidental expenses for the repair and upkeep of building by district personnel. Exception: Epoxy type paint may properly be handled under Account No. 511 - Building Improvement Materials	Materials to: Repaint, Revarnish and Redecorate Walls and Woodwork Refinish Floors Repaint Ceilings Closely Related Items As: Brushes Brush Cleaner Paint Thinner Paint Rollers Window Putty Putty Knives
362	Gasoline	Record gasoline purchases for student buses, driver education vehicles and any other district-owned vehicles	
364	Oil and Grease and Preventive Maintenance	Record costs for oil and grease and preventive maintenance	Grease Jobs Oil Change and Filters Batteries Wash Jobs Wheel Alignment and Balance Anti-Freeze Wiper Blades
366	Tires and Tubes	Record costs for tires and tubes	
370			
380			
390			
398	PTA and Activity Supplies	Record supplies and Materials covered by PTA and Student Activity monies, this account is not budgeted	
399	Other Supplies and Materials	Record supplies and materials not provided for in any other account in the 300 Series	Custodial Uniforms Immunization Supplies

OBJECT, DESCRIPTION AND EXPLANATION

400 Series - CONTRACT SERVICES

Includes all amounts paid for services performed by persons who are not district employees

Account Code	Object	Description	Examples
402	Legal	Record all fees and retainers paid to attorneys for legal services and interpretations	

OBJECT, DESCRIPTION AND EXPLANATION

400 Series - CONTRACT SERVICES (continued)

Account Code	Object	Description	Examples
404	Audit and Fiscal	Record services of auditors or public examiners for services of examining and reporting on the financial affairs of the school district	
406	Research and Planning	Record all associated fees paid to outside commercial organizations for districtwide and/or individual building research and survey studies	School Research Studies School Surveys Survey of Organization: Authorities Responsibilities Job Definitions Salary Surveys Building "Needs" Surveys: Plants Facilities
410	Consultants	Record all associated fees for contracted services for development of instructional programs and subject curriculums	Curricular Consultants In-Service Training Consultants Psychologists All consultant contracts which extend beyond a one day assignment. (One day or less consulting assignments, such as lyceum expenses, music clinicians etc should be charged to account No. 910 Special Events.)
422	Printing and Publishing	Record all contracted printing and publishing fees for newspaper advertisements, printing costs of brochures and other informational material. Includes contracted assembly and mailing costs Exclude the cost of printed forms used in the instructional program and administrative offices, which is charged to the appropriate supply account	School Board Minutes Annual Reports School Directories School District Manuals Advertisements for Bids Legal Notices School Newspapers
430	Rental-Land and Buildings	Record all rental fees for land and buildings used by the school district which are not capitalized. Exclude installemnt payments to schoolhousing authorities or similar agencies or other installment payments which ultimately result in the acquisition of properties by the school district	Non-Publically Owned School Buildings Classroom Space Playground Sites Athletic Fields School Building Sites Auditorium and Gymnasium Facilities Land and Buildings for Central Admin. Offices Warehouses and Garages Maintenance Shops
432	Rentals-Equipment	Record all rental fees for all equipment used in the school district operations. Exclude demurrage charges on drums, gas tanks, etc., which should be considered as part of the cost of purchased materials	Business Machines Xerox Machine Postage Meter Data Processing Equipment Operational or Maintenance Equipment Food Service Equipment Audio-Visual Equipment Tele-Lecture Equipment Car Rentals

OBJECT, DESCRIPTION AND EXPLANATION

400 Series - CONTRACT SERVICES (continued)

Account Code	Object	Description	Examples
440	Transportation - Summer School, Regular	Record transportation costs for regular Summer School Program	
441	Transportation - Summer School, Special Education	Record transportation costs for Special Education Summer School	
442	Transportation - Reimburseable	Record contracted pupil transportation services provided by private carriers, the cost of which is partially reimbursable by governmental agencies. Exclude gasoline which is charged to Account No. 362	All Regularly Scheduled Morning and Afternoon Bus Runs During the Regular School Year
443	Transportation - Non-Reimburseable	Record contracted Pupil transportation services provided by private carriers, the cost of which is not reimbursable by government agencies	Swimming Teams and Physical Education Classes Transported Between Schools Students Transported Who Reside Less Than One Mile From School Attending
444	Transportation - Physically Handicapped	Record contract amounts or other payments made to transport physically handicapped students	
445	Transportation - Special Education In District	Record contract amounts or other payments made to transport special education students to and from schools in the school district during the regular school year. Include payments made to parents for transporting groups of children, including their own or only their own	
446	Transportation -	Record transportation costs for departmental activities, the runs for which are irregularly scheduled, administered by individual department and monitored by the supervisor of transportation. Record all students travel expenses. Exclude the cost of running athletic spectator buses, the cost of which is charged to the appropriate activities account. Exclude employee travel which is normally charged to the appropriate "Travel" account.	Debate Drama Music Athletic Team Buses Intramural Sports Field Trips
447	Transportation - Special Education Out of District	Record contract amount or other payments made to transport special education students to and from schools located outside the school district during the regular school year. Include payments made to parents for transporting groups of children, including their own or only their own	Day Time Activity Center

OBJECT, DESCRIPTION AND EXPLANATION

400 Series - CONTRACT SERVICES (continued)

Account Code	Object	Description	Example
448	Transportation - Parochial	Record costs for transporting students to Parochial Schools	
449	Transportation - Vocational and Technical	Record costs for transporting students to Vocational and Technical Schools	
450	Utilities - General	Record Utility expenditures not specifically charged to Account Nos. 451 through 459	Food Service Program
451	Electricity	Record expenditures to utility companies for purchased current used for all purposes except building heat	
452	Telephone and Telegraph	Record expenditures to telephone utility companies for all purchased telephone and telegraph services, including costs of installing equipment Exclude cost of maintaining privately owned inter-com systems which is charged to Account No. 461 Exclude rental charges for tele-lecture units and related equipment which is charged to Account No. 432	Installation of Original or Additional Lines and Equipment Rental of Telephone Switchboard Systems
453	Water and Sewer	Record expenditures for water and for sewage disposal for all purposes Include meter deposits for water and sewer service	
454	Fuel	Record all coal, steam electricity, gas fuel oil, wood and other forms of energy, including transportation costs of securing such energy, consumed in the heating of the school district buildings and plants	
460	Contracted Repairs - Sites	Record all expenditures - including labor - for parts, materials and other incidental expenses for the repair and upkeep of grounds by personnel not on the school district payroll	Repair: Walks Fences Tennis Courts Playground Surfaces Lawn Sprinkling Systems Outside Flag Poles Driveways Sewers Regrading Sites Reseeding Lawns Replacing Shrubs

OBJECT, DESCRIPTION AND EXPLANATION

400 Series - CONTRACT SERVICES (continued)

Account Code	Object	Description	Examples
461	Contracted Repairs - Buildings	Record all expenditures - including labor - for parts, materials and other incidental expenses for the repair and upkeep of district-owned buildings by personnel not on the school district payroll	Repair: Shingling Foundations Doors and Hardware Gutters and Downspouts Window Shades Stage Curtains Drapes Carpeting Lockers and Cabinets Wardrobes Swimming Pool Filtration Equipment Radiators Toilets and Sinks Water Pipes and Tanks Fire Plugs and Hoses Fire Sprinkler Systems Fire Escapes Elevators Electric Lighting Systems Materials To: Repaint, Revarnish and Redecorate Walls and Woodwork Refinish Floors Repaint Ceilings Glass to Repair: Door Panels Windows Walls
462	Contracted Repairs - Equipment	Record all expenditures - including labor - for parts, materials and other incidental expenses for the repair and upkeep of equipment not built-in by personnel not on the school district payroll. Include the cost of maintenance contracts on business machines	Maintenance Contracts Covering: Adding Machines Typewriter Xerox Body and Engine Repairs to District Vehicles Recharge Fire Extinguishers Piano Tuning
470	Insurance - General	Record premiums paid for insurance coverage not specifically chargeable to Account Nos. 471-479	
471	Property and Liability Insurance	Record premiums paid for insurance covering loss or damage to property owned by, or in the custody of the school district. Exclude premiums on property covered by surety bond or vehicle insurance policies Record premiums paid for insurance covering personal injury and property damage liability of the school district	Fire and Windstorm Explosion Theft, Holdup, Burglary or Vandalism Accidental Damage Water Damage Mysterious Disappearance Liability

OBJECT, DESCRIPTION AND EXPLANATION

400 Series - CONTRACT SERVICES (continued)

Account Code	Object	Description	Examples
475	Vehicle Insurance	Record all premiums for coverage on district - owned cars, trucks buses and privately owned vehicles being driven by employees on official school district business	Collision Comprehensive Liability Bodily Injury Property Damage
477	Surety Bond	Record premiums for any bonds guaranteeing the school district against losses resulting from the actions of the treasurer, district employees or other district personnel	
480	Snow Removal	Record contracted snow removal services performed by personnel not on the school district payroll	Contracted Transportation snow removal.
482	Refuse Removal	Record contracted garbage and other refuse removal services performed by personnel not on the school district payroll	
484	Extermination Services	Record contracted spraying and other similar chemical applications used for rodent and insect control	
486	Laundry and Dry Cleaning	Record contracted laundry and dry cleaning services performed by personnel not on the school district payroll	Laundry and Dry Clean: Building Draperies Athletic Team Uniforms Band Uniforms Choir Robes
488	Rug and Mop Services	Record cost of contracted use and cleaning services for school building door mats and entrance rugs	
490	Overload Services	Record contracted costs of securing temporary help from various agencies for services rendered by their personnel to relieve overloaded work conditions existing within the school district	
498	PTA and Activity Contracted Services	Record contract services covered by PTA and Student Activity monies. This account is not budgeted	
499	Other Contracted Services	Record all contracted services not specifically chargeable to any other contracted services account.	Judges Fees common to debate and athletic programs Miscellaneous Food Services Expenses Boiler Inspection Fees Police Supervision Official and Referees Fees, Announcers, Ticket Takers, Etc.

OBJECT, DESCRIPTION AND EXPLANATION

500 Series - CAPITAL EXPENDITURE

Includes all capital items and
replacement equipment items

Account Code	Object	Description	Examples
500	Site Improvements	Record expenditures for the improvement of new and old sites. Record the cost of major site repairs which improve the property	Grading Sites Landscaping Sites Construction Of: New Sidewalks New Roadways Retaining Walls Sewer and Storm Drains Hydrant Installation Initial Surfacing and Soil Treatment Of: Athletic Fields Tennis Courts Initial Installation Of: Flagpoles Fences Gateways Water Well Demolition Work
502	Site Assessments	Include expenditures for special assessments against the school district for capital improvements such as streets, curbs, sidewalks, sewers & drains	
504	Black Topping	Record all capitalized black topping costs. Exclude black top patching which is appropriately charged to Account No. 460	
506	Site Acquisition	Record all site acquisition costs funded from the Capital Expenditure Fund.	Site Cost, Title Insurance, Filing Fees, Federal & State Revenue Stamps Abstract Costs
510	Building Improvements (Contracted)	Record contracted expenditures for the improvement of new and old buildings owned by the school district. Record the cost of major repairs which improve the property and extend the life of the property	Major Building Improvements and Additions Pupil Transportation Garages Major Structural or Bldg. Systems Changes Built-In Hair Dryers and Related Duct Work and Parts Draperies Carpeting Replace Lockers Major Roof Repair Replace Venetian Blinds
511	Building Improvement Materials (Projects performed by District Maintenance Department)	Record the cost of materials used to construct built-in equipment and used to improve the building. Record material costs of major repairs which clearly increase the value of the facility. Normally the repair must involve change in roof structure, walls, partitions, etc.	Rebuild Boilers New Roof New Floor

OBJECT, DESCRIPTION AND EXPLANATION

500 Series - CAPITAL EXPENDITURE (continued)

Includes all capital items and
replacement equipment items

Account Code	Object	Description	Examples
512	Buildings and Improvements - Provisional	Record all amounts set aside to provide for unanticipated building and building improvement expenditures. Although appropriation has been made, the expenditure is contingent upon the authorization by the appropriate administration office	
514	Roofing Improvements (Contracted)	Covers major contracted re-roofing projects	
516	Lease - Land and Buildings	Record all land and building lease payments funded out of the Capital Expenditure Fund	
530	Replacement Equipment	Record all expenditures for a complete new unit of equipment which is to take the place of another complete unit of equipment to be traded in, sold, scrapped or written off the record. The new piece of equipment must serve the same purpose as the replaced unit. Exclude the cost of school library book replacements	Band Uniforms Head Sets and Junction Boxes Phonographs, Radios and Television Sets Motion Picture Projectors Business Education Machines Driver Education Vehicles Sewing Machines Stoves and Refrigerators Work Benches Power Tools Unabridged Dictionaries Encyclopedias Musical Instruments Music Stands Physical Education Apparatus Science Room Apparatus Large Globes & Maps, Desks, Chairs, Table, Bookshelves & Filing Cabinets Typewriters, Adding Machines & Dictating Machines Operational & Maint. Equipment Food Services Equipment
531	Equipment - Self-Insurance	Record all expenditures for moveable equipment purchased as a result of the original equipment being stolen, destroyed by fire, etc. This account represents self-insurance	
540	Equipment	Record expenditures for the purchase of initial equipment - not built-in by the school district. Include installment or lease payments which have a terminal date and upon which date acquisition of a particular piece of equipment is accomplished by the school district	Band Uniforms Head Sets and Junction Boxes Phonographs, Radios and Television Sets Business Education Machines Driver Education Vehicles Sewing Machines Stoves and Refrigerators Work Benches Power Tools Unabridged Dictionaries Encyclopedias Musical Instruments Music Stands

(continued on next page)

OBJECT, DESCRIPTION AND EXPLANATION

500 Series - CAPITAL EXPENDITURE (continued)

Account Code	Object	Description	Examples
540	Equipment(cont.)		Physical Education Apparatus Science Room Apparatus Large Globes & Maps, Desks, Chairs, Tables, Bookshelves & Filing Cabinets Typewriters, Adding Machine & Dictating Machines Playground Equipment
549	Equipment - Provisional	Record all amounts set aside to provide for unanticipated equipment expenditures. Although appropriation has been made the expenditure is contingent upon the authorization by the appropriate administration office	
590	Depreciated Equipment	Record the equivalent trade-in value of equipment items replaced which are purchased by the District.	
598	PTA and Activity Capital Expenditures	Record capital expenditures covered by PTA and Student Activity monies. This Account is not budgeted.	
599	Other Capital Expenditure	Record capital expenditures not provided for in one of the other 500 Series Accounts	

OBJECT, DESCRIPTION AND EXPLANATION

600 Series - BUILDING CONSTRUCTION

Includes only new building construction items

Account Code	Object	Description	Examples
600	Sites	Record expenditures for the purchase of initial or additional sites disbursed from the building fund Include special assessments against the school district for capital improvements such as streets, curbs, sidewalks, sewers and drains paid from the building fund	Grading Sites Landscaping Sites Construction of: New Sidewalks New Roadways Retaining Walls Sewer and Storm Drains Hydrant Installation Initial Installation of Playground Apparatus Initial Surfacing and Soil Treatment of: Athletic Fields Tennis Courts Initial Installation of: Flagpoles Fences Gateways Water Well Demolition Work Total Insurance, Filing Fees, Federal and State Revenue Stamps Abstract Costs

OBJECT, DESCRIPTION AND EXPLANATION

600 Series - BUILDING CONSTRUCTION (continued)

Account Code	Object	Description	Examples
610	Buildings	Record expenditures for the purchase of initial or additional buildings disbursed from the building fund	Major Building Additions if Paid by the Building Fund Pupil Transportation Garages Advertisement Costs for Contract Letting Installation of Plumbing, Heating, Lighting, Ventilation & Electrical Systems Cost of Paint, Tile and Other Decorating Mediums Underwriting Costs Associated With Floating a Bond Issue
611	Architect Fees	Record expenditures for architect fees incurred for design, drawing and coordination of a building fund project	
612	Building - General Contract	Record general contract payments	
613	Building - Mechanical Contract	Record mechanical contract payments	
614	Building - Electrical Contract	Record Electrical contract payments	
620	Built-In Equipment	Record expenditures for the purchase and installation of built-in equipment if disbursed from the building fund Include all equipment which is built-in and the installation of which is administered and approved by the architectural firm in charge of construction	Built-In Lockers Elevators Home Economics Equipment Industrial Arts Equipment: Sawdust Exhaust Systems Vacuum Cleaning Systems Oil and Grease Racks Permanent Library and Other Book Shelving Science Equipment: Tables Counters Gas Jets Sinks Food Service Equipment: Steam Tables Walk-In Coolers Cook Tops Counters Exhaust Fans and Hoods
640	Movable Equipment	Record expenditures for the purchase and installation of equipment which is of a movable nature if disbursed from the building fund Include all equipment whose installation requires no administration or approval by the architectural firm in charge of construction	Phonographs, Radios and Television Sets Business Education Machines Sewing Machines Stoves and Refrigerators Work Benches Power Tools Physical Education Apparatus Science Room Apparatus Desks, Chairs, Tables, Bookshelves and Filing Cabinets Typewriters, Adding Machines and Dictating Machines Lunchroom Pots, Pans and Skillets Lunchroom Dishes and Silverware Hot Plates

OBJECT, DESCRIPTION AND EXPLANATION

700 Series - DEBT REDEMPTION

Includes only debt retirement items

Account Code	Object	Description	Examples
700	Bond Principal	Record all payments made to fiscal agents for the redemption of outstanding school district bonds Indicate the date of issue and certificate number of the securities being liquidated	
710	Bond Interest	Record all payments made to fiscal agents for the interest due on outstanding school district bonds	
799	Other Debt Service Expense	Record all payments made to fiscal agents for service and redemption charges on interest coupons and bond certificates. Include bond cremation charges.	

OBJECT, DESCRIPTION AND EXPLANATION

800 Series - WAREHOUSE

Includes only items purchased for the central stores

Account Code	Object	Description	Examples
801	Warehouse Purchases	Record the cost of all items purchased for central stores and carried in the warehouse inventory	Paper Pencils Chalk Envelopes Ink Labels Notebooks Paint Tape Yarn

OBJECT, DESCRIPTION AND EXPLANATION

900 Series - OTHER EXPENSE

Includes items which do not properly identify with any other category

Account Code	Object	Description	Examples
900	Local Travel	Record mileage allowances, public carrier fees and other related travel expenses covering school district employees' travel within the immediate metropolitan area	All Mileage Reimbursements Parking Fees Meals Registration and Other Fees for Attending Local Conferences, Seminars and Other Meetings
902	Convention and Workshop Travel	Record mileage allowances, public carrier fees and other related travel expenses covering school district employees' travel outside of the immediate metropolitan area	All Mileage Reimbursements Bus and Plane Fares Hotel and Motel Accommodations Subsistence Allowances Registration & Enrollment Fees For: Conventions Conferences Workshops Meetings
905	Dues and Memberships	Record all dues and membership fees in authorized administrative and educational organizations	Minnesota School Board Ass'n National School Board Educational Research and Development Council TIES
907	Tuition to Other School Districts	Record expenditures for tuition to other school districts or administrative units for services rendered to pupils who reside in the paying school district	Special Education Students Receiving Instruction in Other School Districts Vocational Education Students attending District 287 and/or any other school districts.
910	Special Events	Record all associated costs of planning and conducting various hospitality and other social functions incurred by the school district	Music Clinician Assembly Speakers Employee & Board Luncheons Awards Banquets American Education Week College Night for Parents Career Day University of Minnesota Extension or Lyceum Programs National Honor Day Special Meeting Expenses
911	Convocation - Lectures	Record cost of convocations and lectures financed by other than Board Funds. This account normally is not budgeted	Brooklyn Junior High convocations
912	Special Meals	Record the non-salary costs of special meals for banquets, etc., furnished by the Food Service Department	
914	Coffee and Food	Record the cost of coffee and food to be reimbursed by Student Activity and outside Organizations	

OBJECT, DESCRIPTION AND EXPLANATION

900 Series - OTHER EXPENSE (continued)

Account Code	Object	Description	Examples
980	School Elections	Record all costs associated with planning, advertising and conducting school district elections. Include the costs of conducting a school bond election	Printing Ballots Printing Election Instructions and Notices Election Advertising Equipment Rental Contract Labor
990	Printing Projects	Record the cost of those projects which are administered and coordinated by the district-wide publication services department for the benefit of "User" Departments	Central Printing and Publications Department Projects
991	Capital Projects	Record the cost of those projects which are administered and coordinated by the district-wide capital expenditure department for the benefit of "User" Departments	Capital Expenditure Projects Handled by Maintenance Department
994	Clearing	Record disbursement transactions which are reflected to offset or "clear" monies received into a receipt account. This account normally is not budgeted. This type of transaction differs from refunds in that in the case of a clearing item, no refund or correction is being processed	Original creation of petty cash Funds and/or change Funds Large dollar one-time transactions which can occur usually in the maintenance area Duplicate payment of an invoice in error which has been reclassified to the clearing account Admission costs to theatrical and other events Cooperative programs financed by another governmental unit
995	General Provisional	Records provisional (contingency) amount for the General Fund. (Normally reclassify budget amount from this account and record the actual expenditure in the correct account)	
996	Refunds Issued	Record the cancellation of part or the whole of any specific revenue previously received. Include the refund of federal grants or subventions. Include the refund of money previously received through error. Include the refund of tuition charges due to student cancellation. This account normally is not budgeted	
997	Purchased for Resale	Record items which are separately identified as resale at the time of requisitioning. This account is normally not budgeted since the expenditure will be covered by some off-setting revenues in a receipt account and the amount is too difficult to anticipate	Senior High Industrial Arts Special Projects Physical Education Uniforms Instrumental Music Street and Physical Education Locks

REQUIRED READING

Budget Planning

2

DEVELOPMENT[*]

School budgets are formulated on the basis of past experience and projections of future needs. Recent trends involve teachers, custodians, clerks and other personnel who are called upon to provide information upon which budget decisions may be based. At each level the budgetary requests are received and coordinated into an integrated package which reflects the goals and objectives of the school district.

There are two aspects of budget development: the maintenance budget and the developmental budget. The maintenance budget focuses its attention on continuing the existing program and providing those traditional human and material resources which are needed to continue the program at the established level of operation. The developmental budget refers to the financial allocations provided to support new programs.

The central office holds many responsibilities. Throughout the year staff members responsible for assembling the budget must be gathering information for use in constructing the budget. They must keep focus of the total program and broad goals established for the schools and assure that the activities constitute an organized and coordinated approach toward the desired educational program.

Many large school districts use decentralized methods in budget development. Each building principal is called upon to develop the complete budget for the operation of his building. The decentralized approach to budget development results in a delegation of responsibility on the part of the central administration.

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[*] Jordan, K.F. School business administration. The Ronald Press Co., 1969. (Summary)

REQUIRED READING

Budget Planning

3

OPERATING BUDGET--1975-1976

Independent School District No. 000

Section No.	
100	Introductory Letter
200	Budget Information
201	Budget Calendar
202	General Instructions on the Operating Budget
203	Instructions on the Completion of the 1974-75 Expenditure Budget Worksheet Form
204	Instructions on the Review, Approval, and Distribution of the Expenditure Budget Worksheet Form
300	Requisition Information
301	Requisition Calendar
302	Explanation of the Requisition Calendar
400	Guide for Classification of Disbursement Transactions
401	Distinguishing Between Supplies and Equipment
402	Distinguishing Between Building General Supplies and Departmental Instructional Materials
403	Distinguishing Between Expendable Workbooks and Non-Expendable Workbooks
404	Distinguishing Between Sites, Buildings and Equipment
405	Distinguishing Between Repair and Maintenance and Capital Expenditure Improvements
406	Distinguishing Between Replacement of Equipment and Equipment

SECTION 100

100 INTRODUCTORY LETTER

December 10, 1974

TO: SCHOOL STAFF

SUBJECT: BUDGET MATERIAL

The purpose of the accompanying material is to help you participate effectively in the preparation of the 1975-76 budget.

Some minor changes in the budgeting process have been made this year as a result of suggestions made by those who participated last year. We have attempted to supply you with more of the basic information you will need. We hope we have clarified budgeting responsibility for certain items that caused some concern last year.

The entire budget procedure is dependent on people sitting down and discussing needs in relation to resource availability. Face to face exchange is the only way this budgeting process can work well.

SECTION 200

200 BUDGET INFORMATION

201 BUDGET CALENDAR
1975-76 Operating Budget

Category	Due Date
1. Budget Material forwarded by Business Affairs Office to appropriate Administrator for distribution to Principals and Department Heads	Week of December 16th
2. Determine Allocations for following areas:	Week of December 16th
- Salaries and Wages (100 objects)	
- Supplies and Materials (300 objects)	
- Contract Services (400 objects)	
- Capital Expenditures (500 objects)	
- Other Expense (900 objects)	
3. Budget Requests	
a. Building Departments or Programs (Prepared by Principal)	
Date Due in Respective Office:	
- Pyramid Director	February 3
- Assistant Superintendent	February 14
- Director of Administration	February 28
- Business Affairs	March 14
b. District Departments or Programs (Prepared by Department Head)	
Date Due in Respective Office:	
- Assistant Superintendent (Instructional Service Programs)	March 3
- Director of Administration (Administrative Service Programs)	March 14
- Business Affairs	March 28
4. Present Capital Expenditure Needs To Board of Education	April 2
5. Superintendent's Review	
a. Review and Discussion of Preliminary Operating Budget with Administrative Staff	April 16
b. Make Final Revisions to Preliminary Operating Budget	April 30
6. Presentation of Proposed Operating Budget and Board Review	
a. Budget Document Mailed to Board	May 21
b. Presentation and Review	May 28
c. Special Budget Discussion Meeting	June 11
d. Board Approval	July 2

202 GENERAL INSTRUCTIONS ON THE OPERATING BUDGET

1. Capital Expenditure Requests

    a. Requisitions for initial or additional equipment and requisitions for replacement equipment must accompany your budget form. Requisitions based on need, not historical costs are the basis for your budget requirements. Place each type of item and its accessories on a separate General Requisition Form No. PU 101.

    The total dollars requisitioned for capital expenditures should agree with the budget amount requested on your budget form, (Replacement equipment requisitions must be earmarked as "Replacement"). Any justified unforseen needs shall be budgeted by the appropriate Director and reallocated to the user department when the need arises.

    Budget allocations for capital expenditure requests including replacement of equipment - specific amounts of dollars have been assigned to the Assistant Superintendent and Directors. The allocations of these assigned dollars to individual buildings and district-wide departments is the responsibility of the appropriate central office administrator. The administrator will discuss and justify the allocations with the departments involved. Department equipment allocations within a building should not normally be made by the Principal since items should be reviewed on the basis of need.

    The Purchasing Department will be furnishing a Reference Guide outlining prices and descriptions of standard supply and equipment items in the near future.

    b. Site and Building Improvements

        (1) These items are only budgeted by central maintenance and capital project departments.

        (2) Long range improvement items have previously been requested and have been placed on a separate list and ranked by priority. (Maintenance surveys are being conducted periodically in an effort to consolidate the districts needs and to improve coordination). Do not request any long-range improvement items at this time. Long-range improvement items are defined as any single project costing in excess of $1,000.00.

        (3) The major problems connected with site and building improvements are:

            (a) Identifying capital expenditure improvements - see Section No. 405 which distinguishes between repair and maintenance, and capital expenditure improvements. Note - All of the requests are sent to the Coordinator of Administrative Services who will accumulate them into his budget. The Head Custodian and Principal must work closely in this area to assure that all requests are submitted without duplications, etc. Please contact the Coordinator of Administrative Services if you are unable to determine the proper classification of an item.

            (b) Pricing the requisition - if you are unable to estimate a price, contact the Coordinator of Administrative Services. (It is important that your request indicate any necessary installation costs.)

2. Include your estimated requirements for only those accounts pre-printed on your budget form.

   Exception - If you have need for a new account with an estimated annual budget of $100.00 or more in a specific area, include a brief explanation as to the nature of the item along with the dollars needed on your budget forms (ie. Rental of Equipment). (If the first-time need is less than $100.00, include the amount with a closely related line item which was budgeted in the prior year.) These needs are an integral part of the amounts which have been allocated.

   A complete description of each disbursement account is contained in the Manual of Instructions for Uniform Financial Accounting, Section 5.

3. Pricing - normally use current list prices in determining your budget needs.

4. Itinerant Personnel - specialized needs for program areas which do not have a departmental person responsible in each building will be combined into one budget and administered centrally for all items except general supplies, text materials, and audio visual materials which are handled through the applicable individual building accounts. (i.e. elementary physical education, instrumental music, and vocal music; elementary and secondary speech correction; and health services.)

5. Explanation to substantiate your estimated needs should be documented as follows:

   a. Capital expenditure requests - explain on your requisition form.

   b. All other line item significant per student cost changes as compared to prior years' per student costs - justify on the separate "Operating Budget Explanation Form". (Explain all needs as fully as deemed appropriate within the circumstances.)

6. Audio visual processed materials and professional library materials - must be ordered through your building resource center. (These items are budgeted under your building resource center.)

7. Salaries - all accounts numbered 100-199 represent salary accounts. Important - any salary accounts appearing on your budget form will be budgeted by the appropriate central office administrator. Building instructional department staffing needs are established by the Principals, Directors, and the Assistant Superintendent. District-wide department staffing needs are established by the department head and his central office administrator.

8. Special Education - this area will be budgeted by special programs for Educable Retarded, Special Learning Disabilities, Hearing Impaired, Visually Handicapped, etc. These programs are normally budgeted on a central basis.

9. Audio Visual Repairs - budgeted by the district-wide coordinator's office.

10. Federal Financed Programs:

    E.S.E.A. Title I,II,III; Adult Basic - these programs are budgeted by project directors.

N.D.E.A. III Equipment and V.E.A. Equipment - these partially reimbursable equipment items are budgeted centrally. The estimated local matching on NDEA of approximately 45% of the total grant and the estimated local matching on VEA of approximately 60% of the total grant should be deducted from local resources available for equipment allocations.

Requisitions approved under NDEA III should be coded to 005-630-003-540
Requisitions approved under VEA Equipment should be coded to 005-602-009-540

11. Vocational Categorical Aid Programs:

    All vocational reimbursable items are budgeted by program at the building level except for Travel and Equipment which are budgeted centrally under the Vocational Coordinator.

12. New programs - submit supply requisitions related to new programs with your budget. These requests should be marked "New Program" to insure that they are not ordered prior to the decision to approve the new program.

13. Telephone Budgets - TIES Coordinator, and the Coordinator of Administrative Services are responsible for submitting budgets to cover telephone needs in the district.
    - TIES Coordinator budget should cover all data phones directly related to data processing.
    - The Utilities - Insurance Budget in Department 861 prepared by the Coordinator of Administrative Services should cover all other telephone needs.

    Send requisitions for all telephone changes to the appropriate person outlined above. Requisition should include twelve month charges for the service plus the one time installation cost.

14. Textbooks should be budgeted by subject area and/or grade level.

203 INSTRUCTIONS ON THE COMPLETION OF THE 1975-76 EXPENDITURE BUDGET WORKSHEET REPORT

1. Direct your questions to your immediate Administator's Office.

2. Prepare with ball point pen. Press hard so that all four copies are legible.

3. Information to be completed for the 1975-76 school year.

    a. Allocation Process - attached is a sheet outlining your enrollment figures and allocations based on per student costs.
    Related Comments
        - Per student costs have little relationship to need for capital outlay and replacement equipment items. The budget amount for these items should be based on need and supported by requisitions.
        - The standard cost allocation figures should not be changed without prior approval of the appropriate central office Administrator.

4. Indicate your 1975-76 needs in the "Next Years Preliminary Budget" column.

5. Leave the "Next Year Revised $" and "Levy Budget" columns blank.

6. Foot the "Next Years Prelim Budget" column, sign, date, and forward all four copies intact to your immediate Administrator on or before the applicable date.

Building Department - February 3

District Instructional Services Department - March 3

District Administrative Services Department - March 14

204 INSTRUCTIONS ON THE REVIEW, APPROVAL, AND DISTRIBUTION OF THE EXPENDITURE BUDGET WORKSHEET REPORT

1. Face-to-face discussion between the person submitting and the person reviewing budget requests is a vital part of the budgeting process. Each reviewer - Principal, District-Wide Coordinator, Director, Assistant Superintendent - has an obligation to understand fully all aspects of each request he approves. The reviewer must communicate any revisions to the amount requested and the reason for the revisions to the person from whom he received the request. To facilitate communication, space is provided at the bottom of the budget forms for reviewer's comments. Additional comment sheets may be attached to the budget forms by the reviewer.

204 INSTRUCTIONS ON THE REVIEW, APPROVAL, AND DISTRIBUTION OF THE EXPENDITURE BUDGET WORKSHEET REPORT (continued)

2. Indicating Reviewer's changes on the budget worksheet form:

   (1) Budget Amount approved by Pyramid Director and Budget Amount approved by Assistant Superintendent or Director of Administration.
   - indicate the total dollar requirements in the "Preliminary Budget" Column if different from the originator's request. Draw a single line through the amount being revised and enter the new figure immediately below. The reviewer should indicate their initials alongside any revised budget amounts. (No Notation is necessary if reviewer agrees with the amount requested.)

   (2) Indicate your comments in the space provided at the bottom of the form; sign and date in the space provided on the top of the form.

3. Distribution of the Forms

   a. Building Department Budgets

      (1) Following the Pyramid Director's review with the Principal, all four copies of the budget form are routed intact to the Assistant Superintendent, by February 14th.

      (2) Following the Assistant Superintendent's review with the Director, the Principal is given the bottom copy, the Assistant Superintendent's copy is retained, and the top two copies are routed to the Director of Administration by February 28th.

   b. District-wide Instructional Services Department Budgets - when review is completed by the Assistant Superintendent, the District Department Head is given the bottom copy, the Assistant Superintendent retains his copy, and the top two copies are routed to the Director of Administration by March 14th.

SECTION 300

300 REQUISITION INFORMATION

301 REQUISITION CALENDAR 1975-76

Category	Due Dates	Method of Requisitioning
1. Physical Education and Athletic Supplies Date due in respective office:		
- Principal	February 3	PU-101 General Requisition
- Business Affairs	February 14	
2. Printed Forms Date due in respective office:		
- Principal	February 3	PU-101 General Requisition
- Publications	February 14	
3. Art Supplies Date due in respective office:		
- Principal	February 14	PU-101 General Requisition
- Business Affairs	February 28	
4. Science Supplies Date due in respective office:		
- Principal	February 21	PU-101 General Requisition
- Business Affairs	March 7	
5. Magazines and Periodicals Date due in respective office:		
- Principal	March 7	PU-101 General Requisition
- Business Affairs	March 21	
6. Textbooks, Workbooks, and Text Booklets Date due in respective office:		
- Principal	March 7	PU-101 General Requisition
- Business Affairs	March 21	
7. Elementary Teachers' Materials and Departmental Materials Date due in respective office:		
- Principal	April 11	PU-101 General Requisition
- Business Affairs	May 2	
8. Secondary Teachers' Materials and Departmental Materials (Includes district-wide department supplies) Date due in respective office:		
- Principal	April 18	PU-101 General Requisition
- Business Affairs	May 9	
9. Library Books, Library Supplies, and Audio Visual Supplies Date due in respective office:		
- Principal	May 9	PU-101 (Also Multiple Order Form for books)
- Business Affairs	May 23	
- Central Processing (Library Books)	May 23	

Category	Due Dates	Method of Requisitioning
10. Rebinding - Library Book and Textbook Date due in respective office:		
- Principal	May 30	PU-101 General Requisition
- Business Affairs	June 6	

Related Comment:

Equipment Requisitions should accompany your budget form.

302 EXPLANATION OF THE REQUISITION CALENDAR 1975-76

A. Following is a brief description of each category of requisitions included on the requisition calendar.

1. Physical Education anf Fall and Winter Athletic Supplies - represents athletic uniforms, balls, bats, etc used in Phy Ed and Athletics.

2. Printed Forms - represents all printed forms to be printed by the Publication Department. Attach a sample of each form being requested.

3. Art Supplies - represents all general use art supply items.

4. Science Supplies - represents chemicals, laboratory glassware and supplies. Specify date wanted on orders for preserved or live specimens.

5. Magazines and Periodicals - includes all magazines and periodical requests for library as well as other departments.

6. Textbooks, Workbooks, and Test Booklets - only those test booklets which are ordered with specific books. Be sure to indicate the edition, copyright and grade level.

7, 8. Teachers' Materials and Departmental Materials - represents all materials and supplies not of a general use nature. Included are gym uniforms, locks, and any other materials normally associated with only one or two departments. Library and audio visual items are covered under a separate category below.

9. Library Books, Library Supplies, and Audio Visual Supplies

   a. Library books and supplies - includes books, professional library materials, and other supply items.

   b. Audio visual supplies - includes general use supply items used in all buildings. These items are requisitioned by each building and purchased centrally. Filmstrips, etc. should be previewed through central audio visual.

10. Rebinding - Library Book and Textbook - Requisition should indicate quantity to be rebound. Books should be held in the school receiving area awaiting pick-up by bindery. (Send requisitions only to purchasing.)

B. Requisition Approval Process. Requisitions normally flow from the individual teacher to his department chairman, to building principal, to business affairs.

1. All instructional requisitions require the signature of the Building Principal. (Professional books and library books should normally be requested by the Resource Center through Centralized Processing in order that they can be properly catalogued.)

2. To facilitate the administrative review function as it specifically relates to instructional need, the following types of requests will also require the signature of the Pyramid Director:

   - Capital Expenditures Including Replacement of Equipment
   - New Programs or Program Changes
   - All Travel
   - Gifts and Donations From Outside Organizations or Student Activities, and Monies Used to Subsidize an Educational Program. (These also require Board approval.)

C. Requisitions for periodicals are to cover the current school year only. The request should indicate the number of months the subscription is to cover. (i.e., 9 months, 12 months)

D. Requisitions for non-expendable workbooks should be "flagged" so that they will be charged to the building text account. (See Section No. 403 for a definition of non-expendable workbooks.)

E. Items abailable from the District Warehouse do not have to be requested according to the above calendar. It is suggested that warehouse items be ordered in logical groupings periodically during the year as they are needed. Please mark the special warehouse requisitions clearly with the budget year.

400 GUIDE FOR CLASSIFICATION OF DISBURSEMENT TRANSACTIONS

The following subjects define and illustrate various types of disbursement transactions in an attempt to facilitate the proper handling and classification of expenditure items.

401 DISTINGUISHING BETWEEN SUPPLIES AND EQUIPMENT

SUPPLIES - are articles which are consumed in current use or articles with a relatively short service life and small unit cost which are frequently replaced without addition to the value of the physical properties of the school district.

Supplies generally may be considered as belonging to one of the following groups:

1. Articles that are destroyed when used or that are gradually consumed when used.

   Examples: Paper, pencils, chalk, cleaners

2. Articles that have a relatively short service life and require frequent replacements.

   Examples: Brooms, mops, brushes, rubber stamps. light bulbs

3. Articles frequently broken in ordinary use and small articles that must be replaced frequently.

   Examples: Test tubes, thumb tacks, keys, paper clips, fuses

4. Articles which do not belong to any one of the three preceding classes, but which have a per unit cost of $25.00 or less and have a normal useful life of 3 years or less.

   Examples: Screwdrivers, pliers, wrenches, hammers, frying pans, small mixers, specialized instructional items too inexpensive and too nondurable to treat as equipment - commonly used in science, physics, biology, home economics, physical education areas, locks, musical rhythm instruments, stop watches, field hockey sticks, physical education and athletic uniforms, safety glasses, desk-top accessory items, kits commonly used in science program, etc.

401 DISTINGUISHING BETWEEN SUPPLIES AND EQUIPMENT

EQUIPMENT - those articles of physical property having a fairly permanent nature, other than buildings and land, which add to the physical properties of the school district.

All articles that have a permanent usefulness over a considerable period of time and are not consumed or destroyed in use, or articles which add to the value of the school district's physical properties, should be classified as equipment.

An equipment item normally has a unit cost of $26.00 or more and a useful life of 4 years or longer.

Examples: A movie or slide projector, encyclopedias, large globes, large maps, cameras, lawn mowers, band uniforms, kindergarten furniture including stoves and refrigerators, headsets, junction boxes, music stands, musical instrument and audio visual equipment cases, playround equipment, etc.

402 DISTINGUISHING BETWEEN BUILDING GENERAL SUPPLIES AND DEPARTMENTAL INSTRUCTIONAL MATERIALS

BUILDING GENERAL SUPPLIES - are supply items of a general use nature which may be budgeted and accounted for on a building level basis. This type item is normally used in several different instructional areas and usually available from the district warehouse.

Examples: Paper articles such as: Duplicator and mimeograph paper, drawing paper, file folders, construction paper, envelopes, scratch pads, wrapping paper, writing paper, etc.

General supply items such as: Chalk, clay crayons, cleaners, compasses, erasers, felt markers, glue, tape, pins, stencils, carbons, paper fasteners, pencils, rubber bands, rulers, tape, staples, paint, etc.

Comments

General supplies obtained by the Art and Business Education departments should be budgeted by individual subject area and therefore treated as Departmental Instructional Materials.

It is suggested that General Supplies used in other subject areas and grade level programs normally be budgeted and accounted for within the Principal's Department. However, at the Principal's discretion these items may be incorporated into the individual programs in the building and treated as Departmental Instructional Materials.

DEPARTMENTAL INSTRUCTIONAL MATERIALS - are specialized supply items, *not* of a general use nature but rather used at the department level and are budgeted and accounted for on a *departmental level basis*. This type item is normally used in only one or a few instructional subject areas.

Examples: Science test tubes, beakers, home economic towels, small dollar value industrial arts tools, expendable math workbooks, etc.

403 DISTINGUISHING BETWEEN EXPENDABLE WORKBOOKS AND NON-EXPENDABLE WORKBOOKS

EXPENDABLE WORKBOOKS (Budgeted and accounted for as *Instructional Materials*)- consists of all those materials normally consumed in the year received. These materials may be either used in lieu of a basic text or used as a supplement to the basic text.

NON-EXPENDABLE WORKBOOKS (Budgeted and accounted for as *Textbook Materials*)- consists of all those materials serving the same purpose as the basic text and which have a useful life approximating that of the basic text.

404 DISTINGUISHING BETWEEN SITES, BUILDINGS AND EQUIPMENT

SITES - consist of all items directly related to the grounds and not forming an integral part of the building. Included as sites are grading, landscaping, seeding and planting of shrubs and trees, sidewalks, raodways, retaining walls, fences, surfacing of parking lots and athletic fields, flag poles, digging of well, water hook-up and drain fields outside the confines of the building, etc.

BUILDINGS - consist of all items directly a part of the building, and include items which are permanently affixed to, and therefore form an integral part of the building. Included as buildings are heating and related fuel storage tanks, air conditioning, ventilating, electrical, plumbing, fire protection and other building service systems; built-in equipment common to home economics, science and industrial arts areas; carpeting, draperies, etc.

EQUIPMENT - consists of all items such as furniture, machinery and vehicles which are not intergral parts of the building. Included as equipment are machines temporarily affixed to the building by bolts such as drill presses, lathes, physical education equipment, playground equipment, etc.

405 DISTINGUISHING BETWEEN REPAIR AND MAINTENANCE AND CAPITAL EXPENDITURE IMPROVEMENTS

REPAIR AND MAINTENANCE - consists of those activities concerned with keeping school district sites, buildings and equipment at their original condition of completeness or efficiency. Included are expenditures for repair of service systems and other built-in equipment. Expenditures for repairs of building structures which do not clearly increase the value of existing facilities are properly chargeable to the repair and maintenance accounts.

CAPITAL EXPENDITURE IMPROVEMENTS - consists of initial or additional site or building expenditures which are of such magnitude as to be properly handled as a capital expenditure item. As a general guide, if changes of partitions, roof structure, or walls are not involved, the expenditure is recorded as a repair and maintenance item. If such changes are involved, the expenditure is charged to a capital expenditure account. Major repair projects which clearly increase the value of a site or extend the useful life of the building may properly be treated as a capital expenditure improvement.

To be properly classified as either a site or building improvement item under capital expenditure, an item must have a cost of at least $500.00 and a useful life of a least 20 years. Examples of major repairs which may properly be handled as a capital expenditure item include:

- Replacement of Ventian Blinds
- Replacement of Lockers
- Epoxy Painting
- Parking Lot Seal-Cote and Blacktop Overlays
- Replacement of Large Air Conditioning Compressors

406 DISTINGUISHING BETWEEN REPLACEMENT OF EQUIPMENT AND EQUIPMENT

REPLACEMENT OF EQUIPMENT - consists of all piece-for-piece replacement of equipment. By piece-for-piece replacement is meant the replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose. The purpose and not the cost of the new item in relation to the old item is the determining factor in the proper handling of an item.

EQUIPMENT - consists of expenditures which result in the initial or additional acquisition of equipment items.

BUDGET EXPLANATION FORM

Instructions:
1. Use typewriter or print with ball point pen.
2. Explain specifics by relating needs to your program.
3. Routing of this form same as budget estimate form.

LOCATION ____________________ DEPARTMENT ____________________

OBJECT NUMBER	OBJECT DESCRIPTION	EXPLANATION

Reviewer's Comments: ____________________

UPON APPROVAL distribute copies

- **White and Yellow** to Director of Administration
- **Pink retained** by Administrator Approving Budget
- **Goldenrod** return to Originator

BUDGET EXPLANATION FORM

Instructions:
1. Use typewriter or print with ball point pen.
2. Explain specifics by relating needs to your program.
3. Routing of this form same as budget estimate form.

LOCATION ____________________

DEPARTMENT ____________________

OBJECT NUMBER	OBJECT DESCRIPTION	EXPLANATION

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3. Routing of this form same as budget estimate form.

LOCATION ____________ DEPARTMENT ____________

OBJECT NUMBER	OBJECT DESCRIPTION	EXPLANATION

Reviewer's Comments: ____________

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- Pink retained by Administrator Approving Budget
- Goldenrod return to Originator

REPORT NO. 535 DEPARTMENTAL EXPENDITURE BUDGET WORKSHEET - July 1975-June 1976

DATE 12/12/74 PAGE 257

DEPARTMENT . . . 642 . . . . . . SPECIAL EDUCATION
ORG. UNIT . . . 005 . . . . . . DISTRICT - WIDE

ORIGINATORS SIGNATURE . . . . . DATE SUBMITTED . . . . .
PRINCIPAL'S SIGNATURE . . . . . DATE REVIEWED . . . . .
CENTRAL ADMIN SIGNATURE . . . . DATE APPROVED . . . . .

SOURCE . . . . . 153 . . . . . SPEECH HANDICAPPED

FM II-83

OBJECT	DESCRIPTION	LAST YEAR ACTUAL	YEAR-TO-DATE TOTAL CHARGES	THIS YEARS BUDGET	NEXT YEARS PRELIM BUDGET	COMMENT
106	INST CONSULT & COORD		4,031	12,000		
114	CERTIFIED CLASSROOM		19,979	63,000		
150	TUTORING & HOMEBOUND		150	500		
300	TEXTBOOKS & REPAIR		625	750		
320	AUDIO-VISUAL-GENERAL			200		
331	INSTR MATERIALS		782	1,200		
462	CONTRACT REPAIR-EQPT			300		
530	REPLACEMENT EQUIP			685		
540	EQUIPMENT		25	350		

PROGRAM AND FINANCIAL INFORMATION

SPECIAL SCHOOL DISTRICT NO. 000
CURRENT BUDGET

SPECIAL EDUCATION - SCHOOL ADMINISTRATION	**PRE-SCHOOL - 12**
PROGRAM AREA	**PROGRAM SCOPE**

STATEMENT OF GOALS AND OBJECTIVES

Provide specialized administrative support and technical supervision to teachers and auxiliary special station staff, and provide general program quality control for the day to day special services offered.

PROGRAM OBJECTIVES:

1. **Secure necessary materials and supplies for outgoing programs**
2. **Insure that appropriate intake and case management activities are developed and involve building teams**
3. **Monitor and/or direct staff development and education program**
4. **Carry out appropriate evaluations within the special station**
5. **Communicate program to parents and community**
6. **Develop and plan new programs in concert with Special Education Division and state policy**

FINANCIAL INFORMATION

TOTAL DIRECT EXPENDITURES ALLOCATED $86,425.

5

PROGRAM ORIENTED BUDGETING AND ACCOUNTING SYSTEM FOR MINNESOTA SCHOOL DISTRICTS (POBAS)*

POBAS reflects both the educational and administrative objectives of a school district. This contrasts with the present system, "Performance Budgeting," which works merely to assess the work efficiency of broad administrative and management functions. In a POBAS there is no longer the conventional accounting philosophy of recording expenditures against just the expenses categories, but a more comprehensive method that allows recording and reporting of multiple dimensions of information.

With rising costs, with an increased demand by the public for more services for the expended dollar, with a rapidly increasing population and the resultant need for large capital outlays, the district administrators and school boards are suddenly being pressured for good, detailed, financial planning and a way to measure results against these plans. The POBAS allows planning at multiple levels. Using this system it is possible to plan for several years and retain financial data from previous years.

POBAS is the "vehicle" for working towards the planning, programming, budgeting system (PPBS). PPBS consists of the following:

- Planning. Development of the broad goals and objectives relative to each program.
- Programming. Development of methods which when implemented will achieve the district's plans.
- Budgeting. Relating programs to resources. POBAS now provides the capability of converting competing programs within a district into the dollars necessary to implement the programs.

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[*] Program-oriented budgeting and accounting system for Minnesota school districts. St. Paul: Minnesota State Department of Education, 1971. (Summary)

- Accounting. Interpretation of expenditures and receipts as they relate to budgets and as they might affect programs.
- Reporting. Performance of the budgeting and accounting function and interpretation of data.
- Evaluating. Determine whether the programs achieved their desired results.

Items 3, 4, and 5 above are POBAS functions.

Several management and organizational decisions should be resolved prior to embarking on the POBAS system: degree of budget decentralization, role of district coordinators and consultants and budget responsibilities.

To build the budget involves the financial department to guide in understanding, and disseminating the financial needs of a school district, departmental heads to determine those budget items that will affect their programs, and the district superintendent and school board to make sound budget decisions based on adequate information.

Since the budget is the basic financial plan of the school district, the system must be able to indicate how well the plan is being followed. As with all plans, we can realistically expect that in some areas, the actual expenditures will exceed the plan. Consequently, the system must be geared to report when a portion of a budget is approaching its allocated dollars. In this way, the financial department will be able to evaluate the impact that overspending in one area may have on the entire department, school, or district.

In the POBAS, a coding system is used throughout. The following are the normal coding dimensions used within the system:

- Organizational unit. Identifies the level that its department is involved in.
- Department. Identifies the area under a single administrative head.
- Source/course/project. For those expenditures made through non-district financed aid programs, for budgeted courses, or for special projects.
- Object. Identifies budgeted line items.

There are also special codes for additional information.

In planning budgets for a school financial accounting system, some timing problems present themselves regarding future years budgeting, fiscal versus calendar years, and the levying requirements involved. Therefore, a history of budgeted expenditures for the previous year, the present year, the next year, and the second year must be retained.

REQUIRED READING

6

THE BUDGET DOCUMENT*

Basic to the budget document are three major divisions: the educational plan, the expenditure plan, and the revenue plan.

The educational plan is the center around which everything else is built and the determining factor for both expenditures and revenue. An educational plan must have its objectives developed and accepted, and it must be organized to accomplish educational objectives.

The expenditure plan is merely a translation of the educational plan into costs. The various expenditures are classified, and basic data are gathered to determine the cost of each classified item. The budget is an estimate, but it is based upon known facts.

The revenue plan is a carefully conceived, detailed estimate of receipts which can be used to finance the proposed educational plan. In theory, the educational plan should determine the expenditures which in turn should determine the revenue plan. However, a practical situation should be considered along with the theoretical situation.

The budget process is a cyclic never-ending function consisting of the following basic steps:

- Planning. Involves the whole school and community.
- Coordinating. Coordinate the plans suggested and integrate the results into a unified whole.
- Interpreting. Public support requires public understanding.
- Presenting. Consists of hearings, committee reports, research findings, accounting, reports, etc.
- Approving. The board of education formally adopts the budget as presented. This goes on throughout the year.

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*Roe, W. H. School business management. New York: McGraw-Hill Book Co., 1961. (Summary)

- Administering. The administration attempts to get the most return for the money spent. Administration means the sound management of all the classifications that go to make up the budget.
- Appraising. The board of education and the administrators determine whether the budget is really functioning.

REQUIRED READING

Budget Planning

7

PPBES AND DISTRICT RESOURCE ALLOCATION[*]

Planning, Programming, Budgeting, Evaluation Systems (PPBES) consists of two basic components: the analytical and the organizational. The analytical component is a way of approaching the problem of how to best allocate resources. The following several steps are involved:

- Definition of goals. Goals must be defined in a measurable way.
- Gap definition. Determine whether there is a gap between the goal and present levels of achievement.
- Model building. It is necessary to understand the relationships between school inputs and school outputs in terms of cause and effect.
- Development of alternatives. Develop alternative programs from which to choose a means to the goal. The quality of the program ultimately chosen can only be as good as the quality of the alternatives suggested.
- Criteria of choice. Eliminate the inferior solutions, avoid grossly wasteful means, and choose the means which are optimal rather than merely feasible.
- Evaluation. Assess the extent to which the chosen alternative has realized the goal.

The organizational component is made up of several sub-components:

- Division of labor. Divide the analytical component among the different levels of the organization.
- Analytical staff. Each level of the organization should have a planning staff.
- Program budget and information systems. A program budget is a document which displays budgetary information in terms of programs and a framework for analysis and planning. A computer-based information system is also needed.

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[*] Van Geel, T. PPBS and district resource allocation. Administrator's Notebook, 1973, 22 (1), 1-4. (Summary)

- Reporting system. Reports need to be made explaining the choices reached and justifying the conclusions.
- Evaluation. The work of each level must be evaluated by the next higher level.

A study was done in two school districts to determine whether school districts will allocate their resources by attempting to use criteria of efficiency and effectiveness or whether decisions will continue to be based on guesswork and politics. Results showed that neither of the schools had actually incorporated the use of PPBES nor intended to use the PPBES methods for deciding how its resources should be allocated.

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EVALUATION

NAME ________________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ______________________

EXERCISE PAGE NUMBER(S) ______________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   _____ A) more or other required readings

   _____ B) fewer or other required readings

   _____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

EVALUATION

NAME ________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ____________________

EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ____________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   ____ A) more or other required readings

   ____ B) fewer or other required readings

   ____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

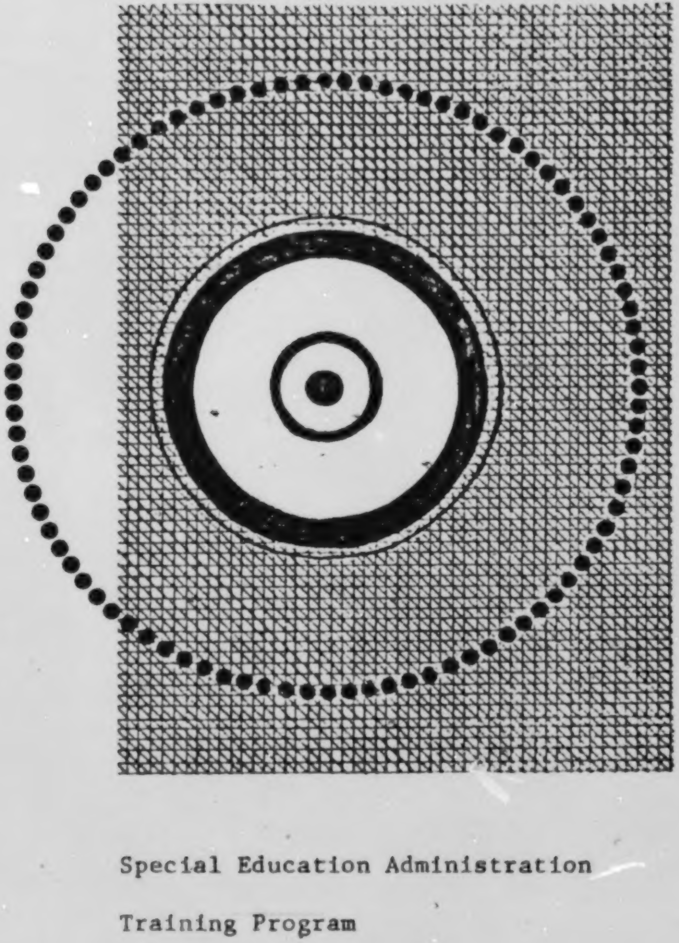
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

FISCAL MANAGEMENT

Objective 3



Special Education Administration

Training Program

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PREFACE

FISCAL MANAGEMENT is one of the three courses in the Special Education Administrator Training Program. The training was developed as part of a three-year project, and this is the first application of the competency-based education model. It is designed so that revisions can be made according to objectives and the instructional needs of the participants. The student, course author and pre/post test assessments will contribute to the evaluation of this material.

The competency areas for the fiscal management course were empirically derived from the job of the special education administrator. And although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Sources of Revenue
Budgeting Expenditures
Managing Funds
Recordkeeping and Reporting

Each of the above has been independently designed so that the fiscal management course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction--including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instructional material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

MANAGING FUNDS

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MANAGING FUNDS

A. FISCAL PLANNING

The purpose of Section A is to point out that receipts are nice, but they don't take care of themselves. They must be encouraged and safeguarded. This section also explores some pitfalls in the receipt area and some areas that need further consideration in terms of financing equity.

With the restricted receipt picture for financing public education, it is important to recognize some of the variables and trends which come into play on this picture. The proration of state aid appropriations is always a possibility which could have a significant effect in any given fiscal period. The relatively new excess cost reimbursement approach to state categorical aids is most appropriate to the new structure of foundation aids which has developed since 1971.

All of your required reading materials are included in these pages. However, it would be helpful to you to discuss the concept of excess cost reimbursement with your district superintendent or business manager, to review the areas of categorical aid your district receives, and to explore how this concept might apply to those areas.

1. PUBLIC AND PRIVATE FUNDS

a. *PRIVATE SOURCES*. By far, the greatest part of a school district's income comes from two major sources. These are taxation and aids from other units of government. The possibilities of supplementing these sources with significant amounts of income from other areas is quite limited.

One source of private funds is made possible by the delegation of general management of the school system to the local school board. The board has the authority to charge fees for the occasional use of building facilities, sell surplus or obsolete supplies and equipment, rent entire buildings or parcels of land, and charge fees for certain courses or supplies. It should be noted, however, that the rental of buildings or parcels of land for purposes other than educational can endanger the tax exempt status of that property.

The ability to charge tuition and fees is severely restricted by law and state regulations. School districts are under a mandate to provide a free education through the normal twelfth grade level program for the residents under its jurisdiction. A district cannot charge a resident child tuition for required program offerings, but it can charge a nonresident either through the resident district or directly through the parents if the placement is by the parents' choice alone. This is a general statement of tuition application. Note that requirements in the area of special education are defined separately in the laws and regulations. Because programs such as adult education are beyond normal requirements, tuition may be charged to residents and nonresidents alike.

The prohibition against charging for textbooks for normal programs has been specifically stated in the law for some time. However, some school districts require a student to provide his own course materials, to pay for materials when a student makes and retains an item (such as in woodworking), and to pay fees for certain services (such as towel service in physical education). These have provided some form of source of private funds, but the 1974 Legislature has enacted legislation which would further restrict these practices, effective July 1, 1975.

b. *GRANTS AND GIFTS--LEGAL ASPECTS*. Another possibility of income from private sources is in the area of grants or gifts. Grants or gifts may generate from individuals, local organizations, or foundations. An individual may like the local hockey team and donate funds for skates or uniforms, the PTA may donate funds for trees and shrubbery around a school building, or a philanthropic foundation may provide a grant to conduct a research project. For example, the Bush Foundation, the Hill Foundation and the Huestad Foundation are well known for their generous funding of special education projects and other educational activities in Minnesota.

A gift or grant should be accepted formally by the school board, not only because that body is the only one with authority to do so, but because there could be strings attached which require consideration of the public interest. A gift or grant which forces school district expenditures, such as providing one-fourth of the cost of new uniforms if the school district pays the rest, may not be in tune with the best use of funds under a situation of restricted finances. If the gift or grant stipulates conditions or restrictions, it should be funded and accounted for separately.

Expenditures which are made based upon these sources will be included in pupil unit cost calculations. These sources are not yet a part of the legislated control plan which emphasizes the major receipt from taxes and state aids. Thus, receipts from fees and grants, though relatively limited, become an "extra" as far as the control plan is concerned.

2. PRORATION OF STATE AID FUNDS

a. STATE APPROPRIATION STRUCTURE. Until 1974, the Minnesota Legislature met in a regular session every other year making their appropriation activity cover the following two-year period. Minnesota is on the same July 1 to June 30 fiscal year as are most school districts. Those who may have found it difficult to make an accurate projection of budget for a one-year period will appreciate the fact that there is a potential for compounding an error in estimate over a longer period of time.

A state appropriation is an authorization to expend a stated amount of state funds for a defined purpose within a stated time period. For instance, the 1973 Legislature created separate appropriations for each of the fiscal years ending June 30, 1974 and 1975 respectively, and for each of the several categories such as foundation aid, transportation aid, special education aid, etc.

These appropriations may not be exceeded without further legislative action, and no one is authorized to transfer funds from one appropriation to another. The appropriation usually provides the funding for activities which are defined or described elsewhere in the law. However, it is one thing to authorize an activity and another thing to provide the funds for such activity. There have, in fact, been cases in which an activity at the state level has been authorized but for which funding was not provided. At the time an appropriation is enacted, the amount stated represents the best estimate of what the activity will cost during the given period of time. In the case of appropriations for the operating of state departments and agencies, the departments and agencies are required to manage their organizational units within the financial limits set. In the case of state aid appropriations, it is entirely possible that the intended recipients of the aid may qualify for a greater sum than is stated in the appropriation. The result is usually a proration of the existing appropriation among the qualified claimants in proportion to the size of their claims.

b. PRORATION PROCEDURES. This is not a situation in which the state does not have sufficient monies to cover the appropriation structure. Rather, it is a case of pure expenditure control at the state level. The state revenue estimates are usually supported by a supplementary borrowing authority. *The appropriation is an absolute.* Sometimes the possiblity of insufficiency is recognized when the appropriation is enacted and rectified by directing proration of funds. Even if it does not do so, the state department which administers the aid will have to move to proration as the most equitable method of distribution if the full claim can be qualified. A subsequent legislative session may provide the additional funds needed for a deficient appropriation, but the state is under no legal obligations to do so. From a fiscal management viewpoint, it is necessary to recognize the loss of income during the immediate year of proration and to plan accordingly with the possibility of a permanent loss of these funds in mind.

3. EXCESS COST REIMBURSEMENT

a. *TYPES OF AIDS.* The earliest forms of aids were usually some type of flat grant or unit aid, and the major dispute was whether the pupil or the classroom was the most appropriate unit on which to base distribution. Differences in ability to pay were finally recognized through equalization aids, and combinations of these ideas were eventually molded into a foundation aid concept. Categorical aids for special programs and purposes were offered as a cost-sharing incentive on a flat grant basis or on a proportion of certain cost items basis, regardless of what the cost for the total program might be.

Accounting procedures of school districts and the reporting structures of the state and federal governments were relatively unsophisticated. The maintenance cost-per-pupil unit in average daily membership, for instance, was a broad averaged figure which summarized the general activities of varying programs. It was only in recent years that some attention turned to the need for more accurately defining internal program costs.

The law provides that nonresident tuition for handicapped children shall be charged on the basis of the actual cost of providing special instruction and services to the child, including a proportionate amount for capital outlay and debt service, less the amount of special aid for handicapped children received on behalf of that child. If the school boards involved do not agree upon the tuition rate, either board may apply to the Commissioner to fix the rate. It is important to be able to identify these full program costs in order to recover them and, if necessary, to defend them upon review by the Commissioner of Education.

b. *RATIONALE FOR EXCESS COST REIMBURSEMENT.* From a broad view, the rationale of excess costs of a given program over average program costs has application at the state aid level. For example, the foundation aid program restricts income levels of school districts, based on a predetermined level of maintenance costs and which could be considered average program costs. At the same time, state law mandates relatively high cost programs such as vocational education and special education. To the extent that the state is not providing the excess cost over average cost of these programs through categorical aid, it is requiring that these programs be financed by reductions in other programs.

4. ASPECTS OF INCOME MANAGEMENT

a. *CASH FLOW*. The balanced budget in which resources are available to cover anticipated expenditures, presents a summary of the year's fiscal activity. Within the year, this balance between expenditures and available resources does not necessarily flow at an even pace. Salary expenditures may be lighter during the summer months than during the regular classroom season; payments for supplies and equipment will depend upon purchasing schedule procedures; and relatively large payments for real estate assessments or bond payments may come due at intervals throughout the year. Receipts from foundation aids have now been spread over 10 monthly payments. However, the two large tax distributions are usually made in the *June-July* and *November-December* periods, with some variations among the counties of the state. Endowment fund aid is distributed twice a year, and reimbursement type aids are usually paid in the fall.

Basically, a balanced budget means that one has to keep a continuous watch on cash flow to be certain that cash is available when needed to meet payrolls and pay bills. Preparation of a cash flow schedule can be helpful in this regard to compare anticipated expenditures with estimated receipts throughout the year. Some major expenditure items such as payrolls and bond payments can be scheduled fairly accurately, while bill payment is more of a variable item. The cash flow schedule serves only as a guide because of the variable element in expenditures, and because receipts do not always arrive on time. Nevertheless, it is a good working tool.

b. *BORROWING AUTHORITIES*.. The cash flow has taken on a new aspect. When everything else failed, a school district was able to cover temporary cash shortages by short-term borrowing against receivable taxes or against receivable state aids. Still in existence is an older authority to issue school district warrants, but this is a cumbersome process. An aspect of the 1973 legislative actions (discussed earlier in Section A2) was a further restriction on the borrowing process by requiring an approval by the Commissioner of

Education if a district wished to borrow a greater proportion of its tax revenues in 1974 than it did the 1973 calendar year, or yet a greater proportion of its state aids than it borrowed in the 1972-73 school year. In other words, if a school district did not utilize these borrowing authorities during those periods, it cannot now utilize them the following year without the prior approval of the Commissioner of Education.

c. *INVESTMENT OF FUNDS*. In view of the uncertain flow of receipts, one way to prevent unanticipated financial hazards is by promptly investing temporary cash surpluses. Types of investments which can be made are restricted to some degree. However, even within allowable investment areas, it should be noted that some types of investment are completely negotiable on a demand basis while others must be committed until some fixed maturity date. Therefore, investment activity must be compatible with cash flow needs; and it should be noted also that investment income is another limited source of revenue which is not yet covered by the legislative control plan.

B. OPERATIONS--EXPENDITURE MANAGEMENT

Section B is the second part of the course in financial management, and it is a component within the home study field experience phase of the Special Education Administrator Training Program. It has been developed as a training monograph for practicing school administrators in the field of special education. The funding for this project is from the Bureau of Education for the Handicapped, United States Office of Education.

As a practicing administrator, you witness daily the vast number of changes that are taking place at an increasing rate in public education. Most of these developments affect financial management to some extent. The emphasis of this section is on certain financial operations of the public school program to which the special education administrator must give attention to be successful in his job. Therefore, the operations area has been subdivided into the four following categories with expectations as shown:

- Accounting Procedures. A successful participant will be able to state the precedures for school expenditure accounting.
- Transferring Funds. A successful participant will use appropriate procedures for transferring funds.

- Monitoring Reports and Expenditure Control. A successful participant will properly monitor budget reports and will use expenditure control.
- Purchasing Services. A successful participant will purchase services, supplies and equipment contracts correctly and will write specifications properly.

1. ACCOUNTING PROCEDURES

a. *MATCHING REVENUES--EXPENSES*. Accounting is often referred to as the language of business. Accounting is defined as a process of collecting, classifying, reporting and interpreting information about an entity in monetary terms. Its most widespread application is to profit-seeking enterprises. The process can be applied to a wide variety of entities including governmental units, churches, educational institutions, fraternal institutions and individual persons.

Out of the accounting system flow many reports. As a school administrator, you should be able to understand and use them intelligently and effectively as tools to achieve your obligations for expenditure management and control. This section of the Special Education Administration Program will focus on expenditure management. You are encouraged to gain a thorough understanding of the subject through the suggested supplemental readings listed.

A basic accounting concept is matching or accrual. It is important that the expenses recognized in a particular period of time be matched with the revenues in that same period. Note that expenses are matched to revenues.

Most public school districts in Minnesota keep their accounting records on a cash basis, not on matching or accrual accounting. They consider expenses only in the period in which payment has been made to the vendor, and they consider revenue only in the period in which the money was received. It is fitting for directors of special education to plan and control their projects and programs by matching expenses and revenue in the appropriate period. This is particularly advisable because a significant amount of revenue for special education programs is derived from reimbursement of expenses.

b. *EXPENSE*. Expense items fall into two broad categories. The first category includes currently-used expense; that is, those expenses incurred for personal services, materials and supplies in the current operation of school district affairs and programs. The second category involves the acquisition of buildings, equipment and other expenses for durable items used over a period of time. These durable items require special accounting procedures, management, and control techniques different from those required by the current items. We will deal principally with "currently-used" expenses.

Historically, expense items have been classified in three principal ways:

- Object classification--describes the items purchased, salaries, equipment, materials, and supplies.
- Functional classification--indicates the particular service for which the item has been purchased.
- Responsibility classification--identifies the person primarily accountable for the control of the expense item.

With the advent of *Planning--Programming--Budgeting Systems (PPBS)* in recent years, a new dimension *(classification of expenses by program)* has been introduced. As expected, most school districts of urban or suburban size now have access to some form of data processing service. Expenses can now be readily classified or coded by object, function, responsibility and program identification simultaneously.

c. *FISCAL YEAR*. It is customary to summarize the results of operations for an organization every 12 months. This can be a calendar year, January 1 to December 31, or any other 12-month period; this is called the fiscal year. The interval covered by accounting statements is known as the accounting period. It can be as short as one month, but is rarely longer than one year. According to the Manual of Instructions for Uniform Financial Accounting in Minnesota, the accounting period in most school districts is the fiscal year July 1 to June 30.

d. *LEGAL ASPECTS*. A governmental accounting system must make it possible to be shown that the unit has complied with all legal requirements and limitations. Wherever legal and accounting principles conflict, the legal principles prevail. The separation of financial management functions between the legislative and executive branches led to two primary characteristics in governmental accounting: *fund accounting* and *budgetary accounts*.

Budgetary accounts record the appropriations, or authorizations for expenditures, and estimates of the revenue to be realized. The budget process is built upon the accounting for budgetary and other accounts comprising the chart of accounts.

2. TRANSFERRING FUNDS

a. *REALLOCATION AND AMENDMENTS*. Receipt and expenditure budgets are estimates. Budgets are usually prepared several months before the effective date for implementation. Despite careful estimates, receipts may be more or less than expected, and expenditures for the various accounts may vary. Therefore, it may be necessary to adjust the budgeted amounts as circumstances dictate. Many school districts provide for a contingent fund to cover emergency situations or deviations from estimates. Even though most authorities suggest that the contingency fund might be set as high as 2 percent of the total budget, the contingency funds for school districts are usually quite minimal. Thus, some reallocations are called for throughout the budget year and can take a variety of forms. The principle kinds of amendments or reallocations are as follows:

- Transfers between funds
- Increases or decreases to line items of a budget within one fund
- Reallocations within a fund between line items accounts under one administrator's responsibilities
- Reallocations within a fund between line items accounts under two or more administrator's responsibilities

Transfers between funds are limited by law and by special purpose provisions, so that a transfer cannot be made from a trust or special purpose fund for an unauthorized purpose. The trust fund is composed of accounts wherein the receipts and expenditures are stipulated by the bequest of a will or other trust document. These stipulations are held inviolate by the courts. The debt service fund is an example of a special purpose fund, monies from which cannot be used for operating or general fund purposes.

If too much has been budgeted for one account and not enough for another account, the board has the authority to reduce the budget for one account and increase it for another. Good budgetary procedure would dictate that, as an administrator, you make a request for an increase in the budget amount to your superintendent. If the superintendent approves the increase, a request is made to the board for passage of a resolution to formally approve the adjustment to the budget. When reallocating budget amounts within any fund, the board should not amend the budget so as to incur a deficit.

b. *PROCEDURES FOR REALLOCATION WITHIN A FUND*. To some people, the myth still exists that the budget department controls the receipts and expenditures of a school district. This usually is not, and definitely should not be, the case. The budget department serves to facilitate reallocation procedures, and it usually devises and processes the reallocation form for transfers between budget accounts within a fund.

c. LIMITATIONS--SPECIAL FEDERAL PROJECTS. The limitations on the use of project funds, or the extent to which budgeted line item deviations will be permitted, are usually spelled out in the guidelines for a special federal project. Look at the rules that apply in the accounting for funds under the Elementary and Secondary Education Act--Title I. Neither the state agency nor the local school district may transfer or reallocate funds from one school district to another. If a school district wishes to transfer funds of two of its approved projects from one to another, it must submit an amendment to the state agency. The transfer can be made only after approval has been given by the state agency.

Whenever it is expected that the utilization of project funds will vary by more than 10 percent over or under the total amount that was originally approved, the school district should obtain approval from the state agency for the excess deviation. The state agency should notify the school district at the outset as to the extent to which deviations in line items of the project budget will be permitted.

3. MONITORING REPORTS--EXPENDITURE CONTROLS

An important part of accounting is the control of internal operations. This type of control is established to determine whether operations are being carried out according to the management plan. An effective way to control operations is to assign responsibilities to individuals.

a. RESPONSIBILITY ACCOUNTING. Responsibility accounting, also referred to as profitability or activity accounting, recognizes various decision centers throughout an organization and only assigns costs or revenues to the supervisor responsible for the operation of the center. Costs and revenues are traced to the individual who shoulders the primary responsibility for them. Traditionally, responsibility accounting has been narrowly viewed as a system of productions-cost centers in a business enterprise. The term can be used broadly to encompass any measure of responsibility or performance that is critical to management.

Responsibility accounting should motivate the manager to control costs. The manager should realize that the costs incurred will be charged to him, but that he will not be charged for those costs not under his control. However, the mere establishment of a responsibility accounting system does not guarantee that control will prevail. It only provides a useful set of data on which the manager can act.

The number of costs considered controllable will increase at the higher levels of a pyramid-structured management; yet, some costs incurred are not clearly distinguishable as controllable or uncontrollable. If the level of cost is affected by more than one department head, control is made more difficult.

(1) Basic concepts of responsibility accounting. The aspects listed below are essential to the establishment and operation of a responsibility accounting system:

- Responsibility accounting is based on the classification of management levels for the purposes of establishing a budget for each level of management. The individual responsible for a particular level of operations is held accountable for the expenses attributable to that level.
- The starting point for the system begins with the organization chart which designates the scope of each manager's authority. Authority leads to the responsibility for certain costs and expenses.
- The costs assigned to each manager's budget should only be those controllable by that manager.

(2) Structure of responsibility accounting. This is a segment of the organizational chart for a large school district in Minnesota:

Superintendent of Schools	level I
Deputy Superintendent of Instruction and Planning	level II
Director of Special Education	level III

The lines of responsibility can be traced: starting with the Director of Special Education, level III; moving to the Deputy Superintendent, level II; and moving to the Superintendent of Schools, level I.

b. REPORTING. A cost report should focus on those costs which are truly controllable. It should be designed so that areas requiring attention will be highlighted. Many organizations utilize the concept of responsibility reporting to accomplish such purposes. Reports developed in line with this concept show each manager against only the costs or revenues over which he or she has control. Focusing the attention on highlights or variances from standard illustrates still another principle, *management by exception*.

(1) Fundamentals of cost reports. Cost reports should be based on the qualities and characteristics listed below:

- Reports must fit the organizational chart
- Reports must be timely
- Reports must be issued with regularity
- Reports must provide comparative data
- Reports must be analytical

(2) Format for reports. As expected, there are a vast variety of report formats due to the great number of organizations that devise and use reports; so, there are a great variety of reports formats used by public school districts. Reports are issued on the basis of daily, monthly, and yearly intervals. The Monthly Budget and Actual Expense Report is a popular type of responsibility report used by most school districts. This report appears among districts in a variety of titles and configurations, and it shows the actual expenses and the variance, where the variance is the difference between the budgeted and the actual amounts. As director of special education, you receive an itemized report of your performance.

4. PURCHASING SERVICES

a. *OBJECTIVES*. The purchasing responsibility is sometimes simply defined as buying an item of the right quality, in the right quantity, at the right time, at the right price, and from the right source. The key, however, is the interpretation of what is "right" and this involves considering many factors. First, and most important, are the objectives to be attained. The fundamental objectives of purchasing are:

- to maintain continuity of supply to support time schedules,
- to incur minimum investment of funds consistent with safety and economic advantage,
- to avoid duplication, waste, and obsolescence,
- to maintain standards of quality, and
- to procure items at the lowest cost consistent with the quality and service required.

b. *Methods and Procedures*. Purchases for a school district are made by purchase order, contract or other means permitted by law. There should be some type of written evidence to substantiate every expenditure made by the board. If this evidence is not available, there is no valid basis for determining what the payments should be for liabilities.

SAMPLE MONTHLY BUDGET AND ACTUAL EXPENSE REPORT

SUPERINTENDENT'S MONTHLY REPORT:

	Actual Expenses		Variance from Budget	
	This Month	Year to Date	This Month	Year to Date
Superintendent's Office	$ 16,000	$ 90,000	$ (800)	$ 200
Deputy Supt. -- Instruction & Planning	$3,502,100	$20,585,000	$24,700	$118,915
Assoc. Supt. of Business	$1,280,000	$ 7,600,000	$42,000	$ 61,000
Assoc. Supt. for Personnel	$ 52,000	$ 325,000	$ 700	$ 1,300
TOTAL	$4,850,100	$28,600,000	$66,600	$181,415

DEPUTY SUPERINTENDENT'S -- INSTRUCTION AND PLANNING MONTHLY REPORT:

	Actual Expenses		Variance from Budget	
	This Month	Year to Date	This Month	Year to Date
Deputy Supt. Office	$ 11,100	$ 75,000	$ 100	$ 215
East Area Schools	$1,300,000	$ 7,600,000	$(40,000)	$(75,000)
West Area Schools	$1,250,000	$7,400,000	$ 37,000	$ 60,000
Special Education	$ 716,000	$4,200,000	$ 22,500	$127,000
Vocational Education	$ 225,000	$1,310,000	$ 5,100	$ 6,700
TOTAL	$3,502,100	$20,585,000	$24,700	$118,915

DIRECTOR OF SPECIAL EDUCATION'S MONTHLY REPORT:

	Actual Expenses		Variance from Budget	
	This Month	Year to Date	This Month	Year to Date
Salaries	$615,000	$3,620,000	$21,000	$123,000
Supplies	$ 31,000	$ 180,000	$ 1,200	$ 4,900
Equipment	$ 29,000	$ 175,000	$(1,800)	$ (4,200)
Other	$ 41,000	$ 225,000	$ 2,100	$ 3,300
TOTAL	$716,000	$4,200,000	$22,500	$127,000

Note: Amounts in brackets indicate expenses in excess of budget.

Methods and procedures vary, but all districts with good management policies follow these basic guidelines:

- All expenditures are made in accordance with the budget.
- All expenditures are originated by authorized personnel.
- Every expenditure must be supported by written evidence.
- All expenditures must be substantiated by an invoice, contract, or claim.
- Payment can be made for an item only when there is evidence that the district received the item as specified.

c. *QUALITY STANDARDS*. Efficient and effective purchasing is only possible when properly developed specifications are used. However, you must determine quality standards before good specifications can be devised. These are some important concepts you must consider in the development of standards:

- Standardization establishes agreement on the quality needed.
- Standardization enables the purchasing agent to secure the value needed with a minimum of negotiation.
- Standardization promotes efficiency and cuts costs.
- Standardization results in simplification.
- Standardization guarantees consistency and comparability.

(1) Specifications. The development of appropriate specifications is a tedious job. Most school employees lack the technical know-how to prepare many types of specifications. At the same time the business office cannot always develop good specifications working in isolation. Therefore, broad participation is useful in determining specifications; and, valuable standardized specifications can be obtained from such sources as the Federal Bureau of Standards, the American Standards Association and the American Society of Mechanical Engineers.

(2) Form. For small quantity purchases involving small dollar amounts, short-form specification can be used. One type of short-form specification is brand-name buying. Long-form specifications should be used for large-quantity purchases. This requires considerable effort to draw the long detailed specifications, but when drawn, they can usually be used repeatedly with the necessary adaptations.

(3) Content. Drafting of specifications should follow a definite outline. A common pattern would include these sections:

- Reference to applicable standards;
- Statement of type, grade, class and sizes of items; indicating general and special requirements;

- Statement of intended uses of the items;
- Workmanship requirements;
- Inspection and test requirements;
- Packaging, labelling and shipping instructions;
- Notes and special instructions to bidders.

d. BIDDING. Competition is the basis for bidding. Competitive bids give all responsible bidders equal opportunity, prevent favoring one vendor over another, and prevent fraudulent activities by purchasing officials. Bids can be obtained by advertising and securing formal sealed bids, informal sealed bids, letter or phone quotations, and negotiation. Formal bids are commonly used for substantial purchases.

(1) Legal aspects. A number of states specify, by law, the conditions under which formal or informal bidding procedures must be employed. A contractual relationship between a school district and a vendor is a legal one. A specific bid or offer by a vendor becomes a contract only when it is accepted by the seller. Another requirement of a valid contract is that it imposes an obligation on both the buyer and seller; one agrees to sell and deliver, and the other agrees to purchase.

(2) Contract awards. In the bid process, you will find that the award is required to be made to the lowest, responsible bidder meeting the specifications. Adding responsibility as a requirement is essential because strict adherence to the low bid would not take into account poor service or workmanship even though the bid meets specifications. Sometimes the specifications have been at fault or are inadequate. To protect the district in such cases, the bid invitation should always include a stipulation that the board has the right to reject any and/or all bids.

e. REQUISITIONING AND PURCHASING METHODS--OVERVIEW. This write-up briefly describes the major methods of approved Requisitioning/Purchasing; they are: Central Stores Requisition; Local Cash Purchases; Requisition for Purchase Order; and Restricted Charge Accounts.

(1) Central stores requisition. The first source to check for ordering supplies is the district warehouse. Hundreds of the commonly used items are carried in stock at a cost far below usual list prices. Consult the warehouse catalog listings for stocked items. Stocked items may be ordered by filling out a Central Stores Request.

(2) Local cash purchases. Small dollar value items which are not stocked at the warehouse, but are available from local merchants may be purchased out of personal funds and submitted for Petty Cash reimbursement. This method of purchasing may not be used for purchasing capital outlay equipment or for placing orders by mail.

(3) Requisition for purchase order. This method of ordering is appropriate for all purchases from outside vendors. This method, along with Central Stores Requests, will handle the majority of requisition transactions.

(4) Restricted charge accounts. In certain situations where frequent small dollar transactions are necessary, the purchasing department may choose to establish a charge account to cover these transactions. This procedure will be used only in very special situations. Under no circumstances may a person outside the purchasing department establish a charge account in the school district's name or make charges without the written consent of the purchasing department.

C. FINANCIAL ANALYSIS

As a practicing administrator you are daily witnessing the vast number of changes that are taking place at an increasing rate in public school education. Most of these developments affect financial management to some extent. The emphasis for this unit of study has been given to certain financial operations of the public school program to which the directors of the training program feel the special education administrator must give attention to be successful in the job.

As Mark Twain used to say, only two things in life are certain--death and taxes. That observation applies pretty well today. With increased public concern over tax-supported programs, the result is that you and other public administrators now have to sell your programs to taxpayers and other decisionmakers. You must be able to cite the costs and the benefits of your projects in terms that people understand--dollars. Unsupported estimates and intuitive judgments no longer suffice. You have to explain the economics of special education. Who benefits, when, how, how much, for how long, at what price, and at whose expense? Furthermore, you must be able to define the optimal size of your program, beyond which returns in relation to investments begin to diminish.

The goal of this course is that each successful participant in the Special Education Administrator Training Project will demonstrate competency in key areas of Fiscal Management. These basic areas are: school finance background and sources of revenue, budgeting expenditures, managing funds and recordkeeping and reporting. Each of these four categories has been broken down into specific performance objectives and assigned a minimum level of performance--awareness level, general operation, or technical performance. At the same time, each specific area objective has been judged as to the relative level of importance it carries, i.e., low, medium or high importance.

The course, Fiscal Management, is patterned, in part, after the administrative process which contains the following components (the course components are shown in brackets):

- Decisionmaking
- Planning [Fiscal Planning]
- Controlling [Operations]
- Communicating [Reporting]
- Evaluating [Evaluation]

Section C deals with the area of financial analysis. The area has been subdivided into the three following sub-areas with expectations as shown:

- Cost Accounting Analysis. A successful participant will be able to explain the procedure for and the application of cost accounting analysis.
- Benefit-Cost Analysis. A successful participant will be able to explain the purposes, procedure and application of benefit-cost analysis.

  The sub-area on benefit-cost analysis has a number of underlying assumptions:

  - Costs and benefits can be measured in meaningful units.
  - Actual costs exceed recorded expenditures.
  - Benefits must be calculated both in order to justify any given program in special education as well as to demonstrate a responsible use of public funds.

- Fiscal Audit. A successful participant will be able to explain the purposes and general procedure for fiscal auditing.

1. COST ACCOUNTING

a. *PURPOSES*. Cost accounting may be defined as accounting which accumulates, classifies, summarizes and interprets costs wherever they may be found. This broad definition implies that cost accounting is applicable in manufacturing, selling, service or charitable organizations. Cost accounting serves many purposes. The basic purposes served are as follows:

- To assign costs to products or services
- To assist in planning
- To assist in controlling costs
- To provide a base for special decisions

Cost accounting also serves to fulfill the legal requirements of reporting to government agencies.

b. *HISTORICAL COST SYSTEMS*. Historical costs are actual costs as contrasted with predetermined or estimated costs. Two basic systems of cost accounting are based on historical cost; these are job order costing and process costing.

(1) Job order costing. Job order costing is a system of cost accounting wherein costs are charged to a specific job (or lot) of identifiable units of goods or services. This system is usually applied to production costs incurred in manufacturing an item, or many items, in a nonrepetitive process. You are familiar with the customized printing of letterheads on the stationery of a client by a printing firm. This is an example of a job order application. However, the system is also utilized to accumulate costs by jobs in the repair and maintenance departments or by programs, e.g., by handicapped groups, in the special education department of a school district. The costs are collected for each job on a job order cost sheet.

(2) Process costing. Process costing is a method of cost accounting wherein costs are charged to processes, multiple operations, or to several department rather than to specific units or jobs. In this method, there is multiple or mass production of the units or services which pass in continuous fashion through a series of operations or departmental procedures. Process costing systems are usually employed in industries that produce large volumes of uniform products on a continuous basis, such as the steel, oil, paint, and food processing industries.

Costs are accumulated by assigning responsibilities for functions. One manager might be in charge of cutting, another in charge of assembling, and a third responsible for painting. The effectiveness with which each manager carries out his or her function is measured by the cost of processing the units flowing through that operation. Process costing has not been applied to school district operations to any reasonable extent.

Actual costs have certain limitations as a management tool. They are often unreliable, because conditions under which the costs were incurred may not be comparable; and, they are usually available too late to prevent inefficiencies. Actual costs are developed under a unique set of circumstances and are thereby often inadequate for planning and budgeting purposes.

c. *STANDARD COST SYSTEM*. Standard costing is a system whereby predetermined costs are developed and used as a basis for comparison with actual costs in an attempt to overcome the limitations of using historical costs alone. Predetermined costs are computed before the production or performance of a service has taken place, but only after necessary study and analysis have provided a basis for what the costs should be. Standard costs are derived by several means, such as mechanical and engineering computations, time and motion studies, or experimental runs.

(1) Advantages. Standard cost systems offer several advantages over historical cost systems; some of these are listed below:

- More refined data because waste is included
- Clear and reliable comparisons for control purposes
- Less expensive data gathering
- Simplified day-to-day recordkeeping
- Timeliness of available data

(2) Variances. Even though great care is taken to develop the standard costs, actual cost will likely deviate from the standards. These deviations are called variances. Variances are signals to management and are analyzed so that inefficiencies in production or service can be remedied. Standard cost systems are used principally in manufacturing concerns and have gained only slight usage in governmental operation. Ernst and Ernst, a national public accounting firm, has developed a standard cost system for the school districts.

d. *UNIT COSTS*. A popular method of expressing costs in public school accounting is by unit cost. Unit cost can be defined as the cost of a single measure of production or service, i.e., the total cost of output divided by the number of units in the base.

There are two major causes of misleading information when dealing with costs. First, the inclusion of irrelevant costs when comparing two units of production or service can lead to wrong conclusions. Second, comparisons of unit costs which have not been developed on the same basis will bring incorrect results. For example, the discovery that two production runs which have been manufactured at different activity levels will not provide a true comparison.

(1) Cost per pupil. The simplest cost calculation is a computation of average unit cost. Most school districts compute the average cost for each pupil in the district or the cost per pupil for each school year. For example, suppose that the operating budget for the year was $1,500,000 and the total number of pupils enrolled was 2,250; the average cost per pupil is $667.00 ($1,500,000 ÷ 2,250).

Usually, an additional refinement is made in this calculation. The total enrollment is reduced to *Average Daily Attendance (ADA)* or to *Average Daily Membership (ADM)* for the year. ADA is derived by dividing the total number of days attended by all students by the number of days school was in session. ADA was formerly the predominant factor used, but in recent years there has been a trend toward ADM. If you substitute an ADM of 2,000 (2,250 enrollment) the cost per pupil ADM is $750 ($1,500,000 ÷ 2,000).

(2) Cost per weighted pupil. A form of unit cost now used by many school districts is a weighted pupil cost, referred to in Minnesota as the cost per pupil unit. The weighting in Minnesota is as follows:

• Kindergarden pupil	0.5 units
• Elementary pupil	1.0 units
• Secondary pupil	1.4 units
• Vocational pupil	1.5 units

If in our example, we calculated the weighted pupils for all grade levels to be 2,500 ADM, the cost per pupil unit, or weighted pupil cost, would have been $600 ($1,500,000 ÷ 2,500).

(3) Cost by program. With the advent of *Planning--Programming--Budgeting System (PPBS)*, many districts have turned to the development of unit costs by programs. There can be a variety of unit cost calculations based on the characteristics and programs of a particular district. For example, the total cost of a program of $660,000 might be divided by the number of student contact hours for the year, 440,000, to produce a cost-per-student contact hour $1.50.

e. ANALYSIS. Most cost accounting analysis procedures for nonprofit organizations, such as school districts, tend to be simple and uncomplicated. More sophisticated and comprehensive analysis models find their application in manufacturing and commercial firms. Unit cost comparisons of pupil data is a widely used procedure by school districts. Comparisons are made of pupil costs by a district using data of two or more years, between districts of the state, or on a national level.

Recent evidence indicates that standard cost systems can be adapted to public school systems. This would entail an analysis of actual cost variances from the predetermined or standard costs. A variance could occur in terms of price, quantity, efficiency or salary differences. Another form of cost accounting analysis, that has appeared on the scene in recent years, involves determination of the effectiveness of achieving your objectives in a *Planning--Programming--Budgeting System (PPBS)*. Under the PPBS, objectives are all expressed in quantifiable cost terms, so results can be analyzed on a cost efficiency basis. A major tool of management in a nonprofit organization is cost effectiveness analysis. Also referred to as cost utility or benefit-cost analysis, it provides a useful basis for decisionmaking, especially when PPBS is being used. The essential feature of cost effectiveness analysis is the comparison of alternative courses of action. If two alternatives produce equal results, the one with the lowest cost is preferable. Likewise, where two programs have the same cost, the one producing the highest benefits will be preferred.

The benefit-cost approach implies that benefits can be measured. It is often difficult to quantify benefits with sufficient accuracy. However, by developing a carefully worked out set of objectives, suitable measurements of benefits are possible.

2. BENEFIT-COST ANALYSIS

a. APPROACHES TO FINANCIAL ANALYSIS. Conley (1973) listed four approaches to the financial analysis of programs for the mentally retarded.

(1) Net benefits. Subtract the total costs from the total benefits; the difference is net benefits. If the benefits outweigh the costs, the program is justified from an economic point of view. For example, if the total costs were $70,000 and total benefits were $105,000, then the net benefits would be $35,000, assuming the dollar values are comparable.

(2) Benefit/cost ratio. In this approach, you divide the total benefits by the total costs; the quotient is the ratio of benefits to costs. Values greater than one indicate a net positive effect. Applying the above example, the benefit/cost ratio would be $105,000/$70,000 or 1.5, i.e., every dollar of cost would generate $1.50 of benefits, assuming dollar values are comparable.

(3) Internal rate of return. Compare the costs (discounted at current borrowing rates) with the benefits in order to determine rate of return on investments. In other words,

compare the current borrowing rate with the return rate on those funds. The program has a positive effect if the return rate exceeds the borrowing rate.

(4) Payback period. Determine what period of time would be necessary before the total costs could be recovered in benefits. For example, if in the initial illustration it would take 10 years to build up $70,000 in benefits, then, the payback period of the project would be 10 years.

b. *DEFINITIONS*. Costs have traditionally been easier to specify than benefits; and costs have been equated with expenditures, for which receipts or cancelled checks prove payment in full. In practice, standard accounting procedures have been developed in order to facilitate the analysis and interpretation of various kinds of expenditures.

Capital costs are probably the most conspicuous, because they are symbolized by building, schoolgrounds and equipment. In less concrete terms, new programs also entail large one-time outlays of money in the form of start-up costs for personnel, materials, supplies, and facilities. If costing-out a program, these initial costs for buildings or programs must be spread over the time period for which they are effective to arrive at an average cost which is not disproportionately high or low.

Operational costs occur on a more orderly, less dramatic manner. They include the costs for administration, instruction, maintenance, etc. Because they are more or less fixed each year, they can be easily averaged. Unless they are joined with capital costs, these operational costs will seem unusually low. Social costs are indirect and are not found in typical program budgets; they are paid by society as a whole. These costs refer to services provided by other agencies (private and public) in the form of free facilities, transportation, and administrative overhead. Some examples of these are insurance, utilities, equipment, services, health care, materials, supplies, and public relations. They also include subsidies for training of professionals (undergraduate or graduate), in-service training, planning research and evaluation costs, e.g., the role of the SEA in supervising programs. In these cases, the costs are not properly assigned to the programs, thus, the expenses often understate the actual costs. Indirect social costs include those expenses borne by the pupils themselves or their families for travel, health care, psychic costs or opportunity costs (which refers to foregone opportunity earnings for mothers); and the costs of failure or incomplete success must be weighed to fill out the picture.

Costs accrue at a specific point in time. For this reason, determine the size of the cost and when it occurred; then you will be able to figure out an accurate average annual cost.

Benefits of programs in special education, as well as mainstream, appear more amorphous than costs. Where they have been measured, they are represented in terms of average or potential productivity (dollars earned), or savings (dollars saved). The newness of the benefit-cost approach probably accounts for the rather narrow view of weighting concepts like productivity and savings. In the wake of post-World War II prosperity, arguments based on straight-line economic projections were quite persuasive. As the state of the economy shifted, however, this method of evaluating benefits had to be refined to adjust to real economic values and patterns.

c. *APPLICATIONS*. To illustrate the approaches to financial analysis, one must look at the conclusions Conley (1973) reached after examining programs for the mentally retarded:

- Each dollar expended on the vocational rehabilitation of 18-year-old mildly retarded adult males generates an estimated increase in future earnings of $14.00 in present-value terms. The ratios declined among older retardates, women, and often the more severely retarded, but in all ages were equal to or greater than the critical value of one, and in most cases, far above this value. This is a benefit/cost ratio approach.
- The lifetime educational costs of the mildly retarded were far below their estimated lifetime productivity, stated in present-value terms, even if they attended special education classes for the entire time they were in school. These comparisons were much less favorable for the moderately retarded, although it is probably that the data underestimated their earning potential. This is a net benefits approach.
- The custodial costs (those exclusive of normal consumption and developmental expenditures) of lifetime institutionalization of the retarded are almost $400,000 (1970 dollars). Prevention of institutionalization may be a significant part of the benefits of extending additional community services to the retarded.
- A substantial share of the benefits of developmental expenditures of the retarded are received by taxpayers, in the form of reduced provisions of public maintenance and increased tax payments, probably about one-half of their earnings.
- The benefits of prevention are large. For each case of severe retardation among males that is averted, the undiscounted total gain to society is almost $900,000 (1970 dollars). For an 18-year-old adult in 1970, this would have a present value of over $200,000.

3. FISCAL AUDITING

a. *PURPOSES*. Auditing the accounting records of an enterprise is a standard procedure followed by private businesses and industrial concerns as well as government entities. Dramatic and substantial changes have taken place in the form of accounting records, following the development of electronic data-processing systems. Thus, the traditional procedures of auditing have been modified to fit the changes brought by the computer age. The principal purposes of a school district audit are as follows:

- To protect the board and the employees of the district
- To furnish assurance to the citizenry of the district that funds and properties are being properly administered
- To determine the adequacy of internal control
- To make recommendation for improving the accounting procedures and administrative policies and practices
- To provide a report on the financial condition of the school district
- To determine the adequacy of property records and inventory valuations.

b. *INTERNAL AND EXTERNAL AUDITING*. The two principal types of auditing are internal (preauditing) and external (postauditing). The prime objective of internal auditing is to minimize mistakes and avoid legal difficulties. Preauditing consists of continual review, evaluation and improvement of the district's system of internal control and checking the validity of requisitions, purchase orders, contracts and other transactional documents prior to approval for payment.

A system of internal control is a built-in check against accidental and intentional errors and theft. It requires that accounting duties and the work flow be organized in such a way that the accounting work of each employee is checked by other employees working independently. Internal control focuses on transactions involving cash receipts, cash payments, and payroll operations. Adequate internal auditing gives assurance to the board that its financial policies are being observed and that chances for error are minimized.

Some of the characteristics of external or postaudits are as follows:

- They are made at the close of the fiscal year's operations.
- External audits are made by independent auditors, not by employees of the district.
- The audit report is formally reported to the superintendent.
- Postaudits are made for each successive fiscal year without interruption.

c. *AUDITOR'S EXAMINATION*. The scope of the examination and the methods used by the postauditors will vary from district to district. However, the following items are among those that are usually examined:

- Board minutes
- The adopted budget
- Ledgers, journals, registers, and other books of accounts
- Tax collections and delinquencies
- Original documents authorizing making of payments
- All receipt records
- Bank deposit records
- Deeds
- Securities
- Sinking funds, bond funds, trust funds, and other special funds
- Insurance policies
- Verification of inventories
- Count of cash not deposited
- Security bonds

d. *AUDIT REPORTS*. Audit reports should include the following:

- A letter of transmittal
- A statement of scope and limitations of the audit
- The findings
- Recommendations for improving procedures
- Financial statements and schedules

e. *LEGAL REQUIREMENTS*. External audits should be made by auditors trained and experienced in public accounting. Several states provide state auditors or public examiners to oversee the audit procedures for school districts.

Minnesota statutes, 1971, Chapter 215.32 provides that the public examiner shall prescribe minimum procedures for auditing the books, records, accounts, and affairs of local governments in Minnesota. Chapter 215.33 provides that any public accountant may engage in the practice of auditing the books of school districts. The Administrative Manual for Minnesota Public Schools includes a regulation (Edu 8) of the State Board of Education requiring that all school districts, except common districts, have an audit at least biennially. However, since some federal assistance programs require an annual audit, it is recommended that school district accounts be audited annually.

D. REVIEW OF MATERIAL

In Objective III, Managing Funds, three basic areas were covered: fiscal planning, operations, and financial analysis. Each of these categories have been broken down into specific performance objectives and assigned a minimum level of performance--awareness level, general operation, or technical performance. At the same time, each specific area objective was judged as to the relative level of importance it carried, i.e., low, medium, or high importance.

Section A explored fiscal planning. This included financing education with its restrictions through public and private sources of revenue, proration of state aid appropriations, excess cost reimbursement, and income management.

Section B which covered the operations area had been subdivided into four categories: accounting procedures, transferring funds, monitoring reports and expenditure control, and purchasing services.

Section C dealt with the area of financial analysis. This section was also subdivided into three areas for easy access: cost accounting analysis, benefit-cost analysis, and fiscal audit.

The written assignments and the required readings have also been divided according to its corresponding section. Also included at the very end of Objective III are three evaluation sheets--one for the completion of Section A, one for Section B, and the third for Section C.

WRITTEN ASSIGNMENT

Fiscal Planning

1. Review the State Department of Education "Memorandum on Policy Issues." Assume that the sametype of memorandum had been issued for a program of educable mentally retarded. Use your own school district figures to calculate the cost above average cost. Compare this to the current aids you receive for this program. Show your calculations in detail and state your reactions.

Operations--Expenditures Management

1. Enclose a copy of your district's expenditure report dealing with the special education department. Demonstrate, by reference to the report, how the expenses are classified by object, by function (and by responsibility or program, if so classified).

2. Discuss the merits of your district's classification of expenses. List any unusual characteristics of the report, or any changes you would suggest to enhance its use.

3. Using a reallocation form, complete a form for each of the following transactions, including signatures and dates (note: insert the account title in the column headed State Code):

   a. You find it necessary to increase the following accounts:

Account code 460-910-516 - Printing	$200.00
Account code 460-910-604 - Office Supplies	400.00
Account code 460-910-802 - Furniture	50.00

   b. You want to decrease the following accounts equally to maintain the budget balance:

      Account code 460-910-512 - Microfilming
      Account code 460-910-901 - Interest Expense

   c. The deputy superintendent has $500.00 in his in-service account, code 200-910-581 that he is willing to transfer to your budget for use for additional textbooks. Designate an increase to the textbook account, code 300-910-702.

4. You find it necessary to increase your budget for tuition for your special education pupils paid to other districts by $20,000. Compose a memorandum to your immediate superior requesting board approval for this budget increase. Explain the reasons for the need.

5. The printout shown in the required readings represents the monthly Expenditure Report for January, 1974, for the finance department. Let us suppose it is for the Special Education Department.

   a. You are scheduled to meet with your superior to discuss your operation to date. Give the rationale you would use to explain:

      (1) Why the account Clerical Salary (#452) shows expenses of only 45 percent after seven months of operation (Fiscal year is July 1--June 30).

      (2) Why the Space Rentals account (#550) shows expenditures and encumbrances of 120 percent of budget.

(3) *Why the Employee Disability Income account (#574) shows expenditures and encumbrances to date of 145 percent of budget.*

(4) *Why the Interest on Certificates of Indebtedness account (#905) shows expenditures and encumbrances to date of 323 percent of budget.*

b. Would you say that the expenditures and encumbrances to date for this department for most objects are in line with the budget? Over budget? Or under budget?

c. What items strike you as being unusual in this report?

6. Develop a complete set of written specifications (long-form) for obtaining 12 overhead projectors for your district by the opening of school next September.

7. Using the forms included as required reading or forms of your school district:

   a. Complete a requisition for Lincoln School by your authority to obtain 6 overhead projectors (specified above).

   b. Complete a purchase order to obtain 12 overhead projectors (specified above) from the winning bidder, First Electronics Company, 5012 Main Street; Minneapolis, Minnesota.

   c. Complete a request for paying fees to an EMR consultant by using a proper form.

   d. Complete a request for mileage reimbursement for yourself by using a proper form.

   e. Complete a request for paying an hourly rated tutor.

Financial Analysis

1. Calculate the total costs for the special education program you were involved in last year, e.g., a six-year secondary SLBP program. Use your record of last year's expenditures as the basis for these calculations. Be sure to take into account previous capital outlays which support your current program. Estimate as best you can the amount of indirect costs as well. Then determine what percentage of the total costs was borne by the pupil, his family, the school district, the cooperative, private agencies, local, county, state and federal governments.

2. How long does a pupil spend, on an average, in your special education program? What then would the average program cost be for a pupil to go through your program successfully (by your own definition)? Assume that your program remains without major change and that the price differentials for the various levels continue. Then determine what proportion of these costs are borne by the pupil himself, his family, the school district, the cooperative, private and public agencies?

REQUIRED READINGS

Fiscal Planning

1. Johns, R. L., & Morphet, E. L. Financing the public schools. Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1962.
2. Johns, R. L., Alexander, K., & Jordan, K. (Eds.). Financing education--fiscal and legal alternatives. Columbus, Ohio: Charles E. Merrill Publishing Co., 1972.
3. Memorandum. St. Paul: Minnesota State Department of Education, 1974.
4. Minnesota Statutes, 1971, Section 120.17.
5. Popovich, P.S., & Krafts, I.J. School district investments--legal citations. 1972.

Operations--Expenditure Management

1. Administrative Procedure.
2. Barlow, C.W. Purchasing for the newly appointed buyer. New York: American Management Association, Inc., 1970.
3. Budget Reallocation and Maintenance Form.
4. Classification of Expenses by Function.
5. Classification of Expenses by Object.
6. Classification of Expenses by Program.

7. Comments, Notes, and Definitions Concerning Public School Financial Accounting and Reporting.
8. Expense Report, 1974.
9. General Requisition
10. Instructions to Bidders and General Conditions.
11. Minnesota Statutes, 1974, Section 123.37.
12. Purchase Order Form.
13. Specifications for Furniture.

REQUIRED READINGS

REQUIRED READING

Fiscal Planning

I

SAFEGUARDING MONEY*

The broad concept of safeguarding money involves practically every phase of educational administration and organization. If insufficient funds are invested in education, the money that is expended does not yield as high a return per dollar as a larger investment. If the system of taxation for school support is inequitable, the result will be an under-investment in education, an unfavorable incidence on the private economy, or both. If the organizational plan perpetuates unnecessary small, inefficient school districts or school centers, the result is lower educational returns per dollar invested than should be received. If planning does not result in an appropriate synchronization of the educational plan, the spending plan and the financing plan, the result is lower educational returns per dollar invested than should be received. If school funds are not expended judiciously, less education is purchased than should be expected from the money expended.

School funds can be lost or misused due to dishonesty, accident, carelessness, misfortune, or ignorance of the law. The special measures which should be taken by a board to protect itself and the people from loss of funds due to these causes are presented in this reading. They include knowledge of the following:

- investments,
- depositories,
- bonds, and
- handling cash.

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*Johns, R.L., & Morphet, E.L. Financing the public schools. Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1962. (Summary)

2

MEASURING EDUCATIONAL NEEDS AND COSTS*

Adequate financing of education requires a structure of programs and other component parts that are functional in relation to the instructional and learning activities in the system.

This reading presents a method of measuring differential cost of designated instructional programs in early childhood, elementary, and secondary school levels. The structure of program categories is compatible with sound principles of organizing instructional and learning activities. This method of program cost analysis has the following advantages:

- provides a useful structure for officials in the local school district to evaluate programs, alternative options, and needs;
- provides a basis for improving the equity in the distribution of state and federal funds to local school districts; and
- provides an improvement in present procedures for interpreting the achievements and needs of the public schools to the citizens at large.

In addition to the operating costs of designated programs, there are supplementary related costs that must be treated adequately as special entities in a state finance plan. These include capital outlay, food service, transportation, correction for size of operational scale in extremely sparse areas, cost of living variation, and adult and continuing education.

The measurement of costs in this study is based on two considerations:

- to improve the rationality in such a complex enterprise as public education; and
- to provide methods for achieving the goal of equal educational opportunity for every child in America.

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*Johns, R.L., Kern, A., & Jordan, K. Financing education--fiscal and legal alternatives. Columbus, Ohio: Charles E. Merrill Publishing Co., 1972. (Summary)

REQUIRED READING

Fiscal Planning

3

MEMORANDUM

TO : Superintendents
Local Program Directors
Area Vocational-Technical Institute Directors

DATE: January 31, 1974

FROM : Coordinator
Secondary Vocational Programs

SUBJECT: Policy Issues

For our discussions on added cost, I have included a number of diagrams which should help explain the added cost concept to you. We will be discussing these materials during the meetings.

There are two ways one can calculate an added cost. I have called these Method #1 and Method #2. Method #1 compares the vocational cost on a program-by-program basis to the average nonvocational program cost. Each cost is determined on a per instructional contact hour (ICH) basis. Method #2 compares the same vocational cost/ICH from Method #1 with the receipts received by a local district in terms of its maintenance levy and foundation aid. The difference between the vocational cost/ICH and the receipts/ICH equals the added cost. These two methods are depicted on pages 1-7 (large numbers) on the materials.

Page one indicates that if one examines all maintenance expenditures for a district, they can be classified into general categories: (Remember that the added cost formulae will cover maintenance expenditures only) 1) non-distinguishable (group A); and 2) distinguishable (groups B and C on the diagram). Non-distinguishable items are such things as administration, operations, maintenance, fixed charges, etc. which cannot be directly attributed to either elementary or secondary programs without more detailed analysis of expenditures or application of a pro-rating formula. Thus, to determine the portion of non-distinguishable costs which are applicable to a secondary program, we apply a formula in the relationship of 1 to 1.4 and essentially pro-rate 58.33% of non-distinguishable expenditures to a secondary student as compared to an elementary student. This results in the situation on page two where we now have distinguishable secondary maintenance expenditures in the form of direct items such as secondary teacher's salary, secondary principals, secondary coordinators, etc., and a pro-rated share of the previous non-distinguishable items. If we further break down the secondary maintenance expenditures, we can classify them into two groups, according to their distinguishability as vocational or non-vocational items.

On page three, those items which are non-distinguishable (group A) are those which have costs associated both to vocational and non-vocational programs. These include secondary principal, secondary librarian, secondary counselor, etc. There is also a portion of the original non-distinguishable items such as administration and operations which are also included in this group. Another group (group B) is distinguishable between vocational and non-vocational. At this point, we apply a formula based on a proportion of instructional contact hours (ICH) in vocational programs vs. non-vocational programs. This results in the situation depicted on page four where there are distinguishable vocational maintenance expenditures classified as direct and indirect (Figure A) as well as distinguishable non-vocational maintenance expenditures (Figure B). If we then divide each of these by the number of instructional contact hours in vocational and non-vocational programs respectively, we arrive at the situation depicted on page five.

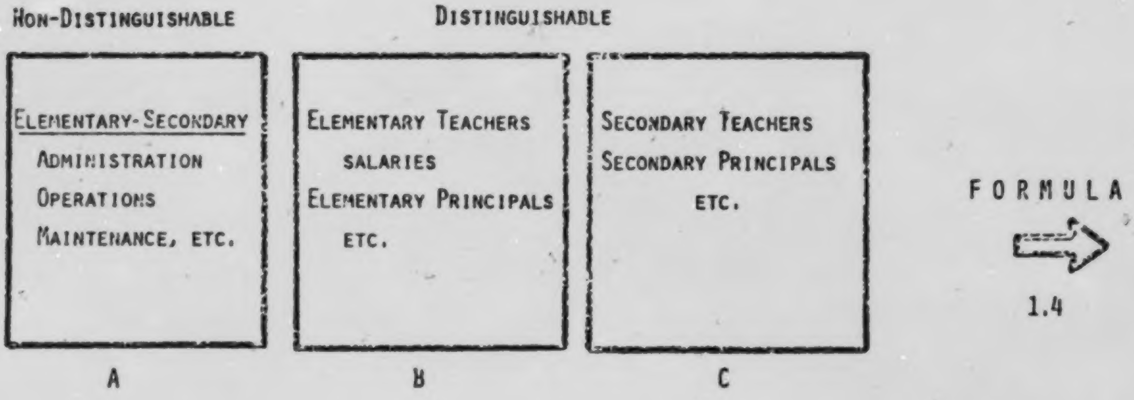
Page five indicates that for distinguishable vocational maintenance, there are direct and indirect portions of cost as well as a similar situation for distinguishable non-vocational maintenance expenditures. By adding direct and indirect costs, a total cost is obtained as shown on page six. By comparing the vocational cost (Part A) vs. the average non-vocational costs (Part B) and subtracting the two, we arrive at the differential which is called "vocational added cost." The above is figured on the basis of Method #1, that is, the added cost determined by comparing vocational costs to non-vocational costs.

To compute the added cost by Method #2, the same formula is applied to determine the vocational cost per instructional contact hour as stated above. This results in exactly the same cost per vocational program as under the previous formulation and is depicted in Figure A on page seven. However, the added cost of Method #2 is obtained by comparing the vocational cost per instructional contact hour to the combined total of a local levy and foundation aid per instructional contact hour. By subtracting these two the added cost is obtained. This added cost is usually different from that under Method # 1 and is usually greater than that under Method #1. Thus, there are two ways to compare the added costs of vocational programs.

Traditionally, added costs have been made on the basis of Method #1. However, Method #2 provides a much simpler means of arriving at the added cost since you use only the local levy and foundation aid. Thus, under Method #2 in relationship to the cost of the vocational program, the state would be responsible for providing a proportion of the cost through foundation aid; the local district would be responsible for providing a proportion through their local levy (equivalent to the average that they provide for all programs) and thirdly, if there is an added cost, the state would pick up this added cost through a vocational categorical aid.

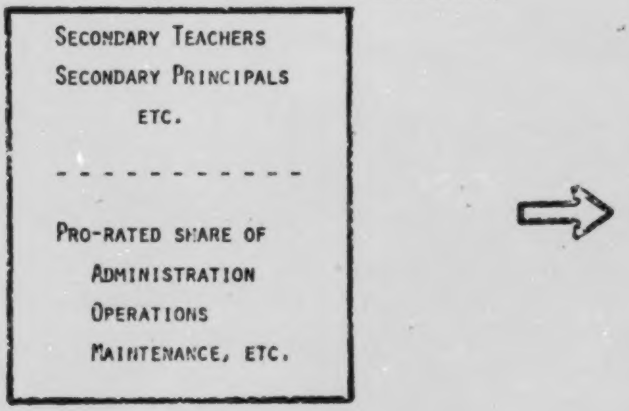
One question which still needs to be asked is whether there are other significant incomes to both secondary vocational education and non-vocational education besides foundation aid and the local tax levy.

MAINTENANCE EXPENDITURES


NON-DISTINGUISHABLE
DISTINGUISHABLE
ELEMENTARY-SECONDARY
ADMINISTRATION
OPERATIONS
MAINTENANCE, ETC.
ELEMENTARY TEACHERS
SALARIES
ELEMENTARY PRINCIPALS
ETC.
SECONDARY TEACHERS
SECONDARY PRINCIPALS
ETC.
A
B
C
FORMULA
1.4

(APPLY FORMULA TO PRO-RATE 53.33% OF NON-DISTINGUISHABLE EXPENDITURES TO A SECONDARY STUDENT)

DISTINGUISHABLE SECONDARY MAINTENANCE EXPENDITURE


SECONDARY TEACHERS
SECONDARY PRINCIPALS
ETC.
PRO-RATED SHARE OF
ADMINISTRATION
OPERATIONS
MAINTENANCE, ETC.

SECONDARY MAINTENANCE EXPENDITURES

NON-DISTINGUISHABLE

SECONDARY PRINCIPAL
SECONDARY LIBRARY ETC.

- - - - - - - - - - - - -

SECONDARY PRO-RATED SHARE
ADMINISTRATION
OPERATIONS, ETC.

A

DISTINGUISHABLE

VOC. TEACHER'S SALARY
VOC. TRAVEL ETC.

- - - - - - - - - - - -

NON-VOC TEACHER'S SALARY
NON-VOC TRAVEL, ETC.

B

FORMULA ⇨

PROPORTION OF
ICH

(APPLY FORMULA TO PRO-RATED PROPORTION OF NON-DISTINGUISHABLE EXPENDITURES BASED UPON THE NUMBER OF VOCATIONAL INSTRUCTIONAL CONTACT HOURS (ICH) VS. NON-VOCATIONAL ICH)

DISTINGUISHABLE
VOCATIONAL MAINTENANCE

DIRECT
VOC TEACHER'S SALARIES
VOC TRAVEL, ETC.

- - - - - - - - - - - - - - -

INDIRECT
SECONDARY PRO-RATED
SECONDARY PRINCIPAL
SECONDARY LIBRARIAN
ETC.
ELEM-SEC. PRO-RATED
ADMINISTRATION
OPERATIONS, ETC.

A

DISTINGUISHABLE
NON-VOCATIONAL MAINTENANCE

DIRECT
NON VOC. TEACHERS' SALARIES
NON VOC. TRAVEL, ETC.

- - - - - - - - - - - - - - - -

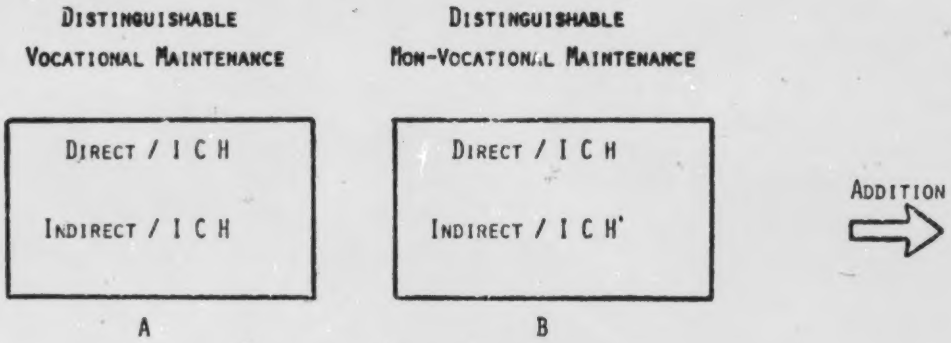
INDIRECT
SECONDARY PRO-RATED
SECONDARY PRINCIPAL
SECONDARY LIBRARIAN
ETC.
ELEM.-SEC. PRO-RATED
ADMINISTRATION
OPERATIONS, ETC.

B

⇨

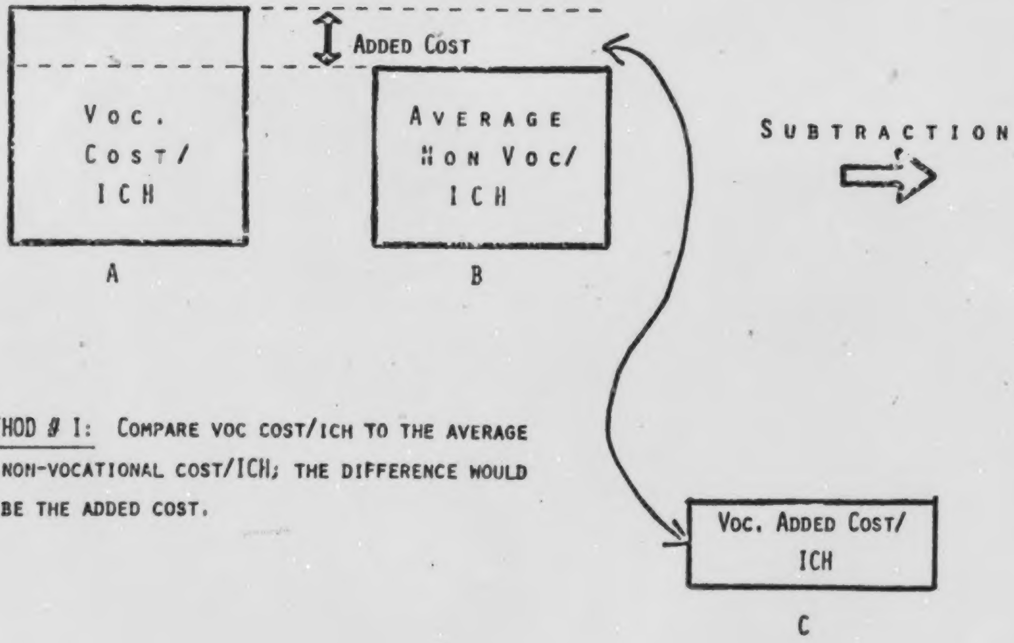
DIVISION

(DIVIDE DIRECT AND INDIRECT COST BY THE NUMBER OF ICH)


DISTINGUISHABLE
VOCATIONAL MAINTENANCE
DISTINGUISHABLE
NON-VOCATIONAL MAINTENANCE
DIRECT / I C H
INDIRECT / I C H
DIRECT / I C H
INDIRECT / I C H
ADDITION
A
B

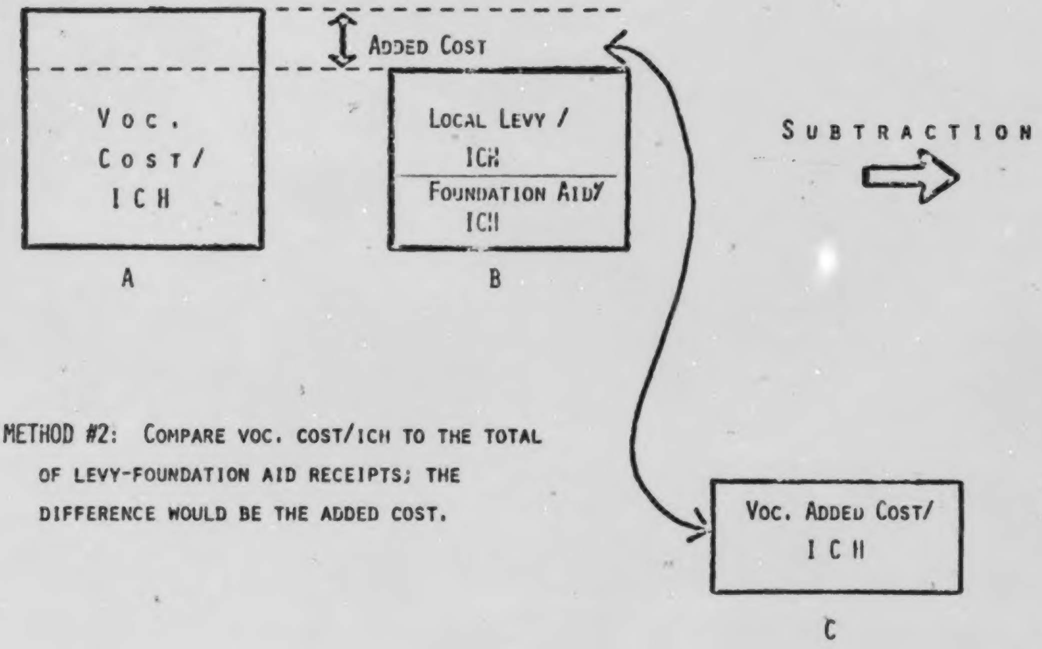
(ADD THE DIRECT AND INDIRECT TO GET A TOTAL COST/ICH)

ADDED COST DETERMINED BY COMPARING VOC. COST TO NON-VOCATIONAL COSTS


ADDED COST
VOC. COST/ ICH
AVERAGE NON VOC/ ICH
SUBTRACTION
A
B
VOC. ADDED COST/ ICH
C

METHOD # I: COMPARE VOC COST/ICH TO THE AVERAGE NON-VOCATIONAL COST/ICH; THE DIFFERENCE WOULD BE THE ADDED COST.

ADDED COST DETERMINED BY COMPARING VOC. COST TO LEVY-FOUNDATION AID RECEIPTS


ADDED COST
VOC. COST/ ICH
A
LOCAL LEVY / ICH
FOUNDATION AID/ ICH
B
SUBTRACTION
VOC. ADDED COST/ ICH
C

METHOD #2: COMPARE VOC. COST/ICH TO THE TOTAL OF LEVY-FOUNDATION AID RECEIPTS; THE DIFFERENCE WOULD BE THE ADDED COST.

REQUIRED READING

Fiscal Planning

4

MINNESOTA STATUTES, 1971

120.15 SCHOOLS FOR TRUANTS AND DELINQUENTS. Boards may maintain ungraded schools for the instruction of children of the following classes between seven and 16 years of age:

(1) Habitual truants;

(2) Those incorrigible, vicious, or immoral in conduct; and

(3) Those who habitually wander about the streets or other public places during school hours without lawful employment.

All such children shall be deemed delinquent and the board may compel their attendance at such truant school, or any department of the public schools, as the board may determine, and cause them to be brought before the juvenile court of the county for appropriate discipline.
[*Ex1959 c 71 art 1 s 15*]

120.16 INVESTIGATION AND AID TO CHILDREN. Subdivision 1. **Resolution; certification.** When a board finds, by resolution, that any child in the district is unable to attend school because his financial resources and needs require his employment elsewhere, the clerk shall certify the resolution of such fact to the county board of the county of the child's residence. Upon such certification, the county board shall, after investigation, furnish such aid as will enable the child at attend school during the entire school year.

Subd. 2. **Reports; children receiving aid.** The truant officer or other authorized officer shall notify the teacher to whom any child receiving aid under the provisions of this section may be assigned. It shall be the duty of the teacher having charge of such child to report monthly to the board the progress such child is making in his school work, and the record of attendance, together with such other information as may be deemed necessary by the teacher.
[*Ex1959 c 71 art 1 s 16*]

120.17 HANDICAPPED CHILDREN. Subdivision 1. **Special instruction for handicapped children of school age.** Every district and unorganized territory shall provide special instruction and services for handicapped children of school age who are residents of the district and who are handicapped as set forth in Minnesota Statutes, Section 120.03, Subdivisions 1, 2, and 3. Every district and unorganized territory may provide special training and services for school age residents of the district who are handicapped as set forth in Minnesota Statutes 1969 Section 120.03, Subdivision 4. School age means the ages of four years to 21 years for children who are deaf, blind, crippled or have speech defects; and five to 21 years for mentally retarded children; and shall not extend beyond secondary school or its equivalent. Every district and unorganized territory may provide special instruction and services for handicapped children who have not attained school age. Districts with less than the minimum number of eligible handicapped children as determined by the state board shall cooperate with other districts to maintain a full sequence of programs for education, training and services for handicapped children as defined in Minnesota Statutes 1967, Section 120.03, Subdivisions 1, 2, and 3. A district that decides to maintain programs for trainable handicapped children is encouraged to cooperate with other districts to maintain a full sequence of programs.

Subd. 2. **Method of special instruction.** Special instruction or training and services for handicapped children may be provided by one or more of the following methods:

(a) Special instruction and services in connection with attending regular elementary and secondary school classes;

(b) The establishment of special classes;

(c) Instruction and services at the home or bedside of the child;

(d) Instruction and services in other districts;

(e) Instruction and services in a state college laboratory school or a University of Minnesota laboratory school;

(f) Instruction and services in a state residential school or a school department of a state institution approved by the commissioner; or by any other method approved by him;

(g) Instruction and services in other states.

Subd. 3. **Rules of state board.** The state board shall promulgate rules relative to qualifications of essential personnel, courses of study or training, methods of instruction and training, pupil eligibility, size of classes, rooms, equipment, supervision, parent consultation and any other rules and standards it deems necessary, for instruction of handicapped children.

Subd. 4. **Special instructions for non-resident children.** The parent or guardian of a handicapped child who resides in a district which does not provide special instruction and services within its district may make application to the commissioner for special instruction and services for his child under one of the methods provided.

If the commissioner finds that the local district is not providing such instruction and services, he shall arrange for the special instruction and services provided. If the instruction and services are provided outside the district of residence, transportation or board and lodging, and any tuition to be paid, shall be paid by the district of residence. The tuition rate to be charged for any handicapped child shall be the actual cost of providing special instruction and services to the child including a proportionate amount for capital outlay and debt service minus the amount of special aid for handicapped children received on behalf of that child. If the boards involved do not agree upon the tuition rate, either board may apply to the commissioner to fix the rate. The commissioner shall then set a date for a hearing, giving each board at least ten days' notice, and after the hearing the commissioner shall make his order fixing the tuition rate, which rate shall then be binding on both school districts.

For the purposes herein, any school district or unorganized territory or combinations thereof may enter into an agreement, upon such terms and conditions as may be mutually agreed upon, to provide special instruction and services for handicapped children. In that event, one of the participating units may employ and contract with necessary qualified personnel to offer services in the several districts or territories, and each participating unit shall reimburse the employing unit a proportionate amount of the actual cost of providing the special instruction and services, less the amount of state reimbursement, which shall be claimed in full by the employing district.

Subd. 5. **School of parents' choice.** Nothing in this chapter shall be construed as preventing parents of a handicapped educable child from sending such child to a school of their choice, if they so elect, subject to admission standards and policies to be adopted pursuant to the provisions of Minnesota Statutes, Chapter 248, and all other provisions of Chapter 71, Extra Session Laws 1959.

Subd. 6. **Placement in another district; responsibility.** The responsibility for special instruction and services for a handicapped child temporarily placed in another district for care and treatment shall be determined in the following manner:

(a) The school district of residence of such a child shall be the district in which his parent resides, if living, or his guardian, or the district designated by the commissioner of education if neither parent nor guardian is living within the state.

(b) The district providing the instruction shall maintain an appropriate educational program for such a child and shall bill the district of the child's residence for the actual cost of providing the program, as outlined in subdivision 4 of this section, except that the board, lodging, and treatment costs incurred in behalf of a handicapped child placed outside of the school district of his residence by the commissioner of public welfare or the commissioner of corrections or their agents, for reasons other than for making provision for his special educational needs shall not become the responsibility of either the district providing the instruction or the district of the child's residence.

(c) The district of residence shall pay tuition and other program costs to the district providing the instruction and the district of residence may claim foundation aid for the child as provided by law. Special transportation costs shall be paid by the district of the child's residence and the state shall reimburse for such costs within the limits set forth in Minnesota Statutes, Section 124.32, Subdivision 3.

Subd. 7. **Placement in state institution; responsibility.** Responsibility for special instruction and services for a handicapped child placed in a state institution on a temporary basis shall be determined in the following manner:

(a) The legal residence of such child shall be the school district in which his parent resides, if living or his guardian if neither parent is living within the state;

(b) When the educational needs of such child can be met through the institutional program, the costs for such instruction shall be paid by the department to which the institution is assigned;

(c) When it is determined that such child can benefit from public school enrollment, provision for such instruction shall be made in the following manner:

(1) Determination of eligibility for special instruction and services shall be made by the commissioner of education and the commissioner of the department responsible for the institution;

(2) The school district where the institution is located shall provide an appropriate educational program for the child and shall make a tuition charge to the child's district of residence for the actual cost of providing the program;

(3) The district of the child's residence shall pay the tuition and other program costs and may claim foundation aid for the child.

Subd. 8. **Residence of child whose parental rights have been terminated.** The legal residence of a handicapped child for whom parental rights have been terminated by court order and who has been placed in a foster facility shall be the school district in which he has been placed. The school board of the district of residence shall provide the same educational program for such child as it provides for all resident handicapped children in the district.

[Ex1959 c 71 art 1 s 17; 1961 c 559 s 2; 1961 c 690 s 1; 1965 c 241 s 1-3; 1967 c 878 s 1; 1969 c 981 s 2-5]

5

SCHOOL DISTRICT INVESTMENTS*

For the purposes of this analysis, school funds subject to investment have been divided into two categories: sinking funds and other funds.

Sinking funds are defined by Minnesota Statute 475.51, Subdivision 6:

> Sinking fund means any fund or money held in the treasury of a municipality appropriated or set aside to pay the principal and interest or either of them, or any of its obligations.

The following are authorized investments for sinking fund balances:

- federal obligations of the United States (M.S. 475.66);
- general obligations of the state of Minnesota (M.S. 475.66);
- general obligations of minnesota municipalities (M.S. 475.66);
- securities issued by federal home loan banks, federal intermediate credit banks, federal land banks, banks for cooperatives, and federal mortgage association (M.S. 475.66);
- issue for which the sinking fund is created(M.S. 475.66);
- the bonds of the governmental subdivision which created the sinking fund;
- metropolitan airports commission bonds (M.S. 360.118);

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*Popovich, P.S., & Krafts, I.J. School district investments--legal citations, 1972. (Summary)

- Minnesota higher education facilities authority bonds (M.S. 136A, 38);
- state college board bonds (M.S. 136.32); and
- farmers home insured notes.

The following are authorized investments for other school district funds:

- United States bonds (M.S. 118.2);
- bonds of any county, city, town, village, school district, drainage or other public purpose district in Minnesota, Iowa, Wisconsin, and North and South Dakota (M.S. 118.2, 124.05, Subd. 3);
- bonds of any city, county, town, village, school district, drainage or other public purpose district in the United States with at least 3,500 inhabitants and having bonded indebtedness not exceeding ten percent of its assessed valuation. (M.S. 118.2):
- United States treasury bonds with a maturity date not exceeding five years (M.S. 124.05, Subd. 3);
- certain United States agency securities maturing in not more than five years, i.e., federal home loan banks, federal intermediate credit banks, federal land banks, federal national mortgage association, (M.S. 124.05, Subd. 3);
- United States treasury bills (M.S. 124.05, Subd. 3);
- United States certificates of indebtedness (M.S. 124.05, Subd.3);
- United States treasury notes (M.S. 124.05, Subd. 3);
- certain certificates of deposit under certain conditions (M.S. 124.05, Subd. 3);
- farmers home insured notes;
- Minnesota higher education authority bonds (M.S. 136A.38); and
- State college board bonds (M.S. 136.22).

Procedure No. PU-110

Page 1 of 2

Administrative Procedure

SUBJECT: CENTRAL STORES REQUISITION FORM PU-110

The Central Stores Requisition is a five part form used to requisition items from the School District Warehouse. A listing of items available from the Warehouse is found in the Warehouse Catalog and on Warehouse Catalog supplement sheets.

A. FILLING OUT THE FORM:

1. Forms should be typewritten or filled out with ballpoint pen - please press hard.

2. At the top of the form the date, school and department should be filled in. The items ordered will be charged and sent to the department of the school that is indicated. Example: If the items are for the school's general supply, the department would be Supply Room and the school's supply budget would be charged for the order. Note: Your Budget Code must be shown either beside or below the department.

3. Delivery Instructions: Normally the box marked "same location location as above" would be checked. However, if the items are to be charged to one school and delivered to another, the box marked "this location" would be checked and the delivery point written in next to it. Note: The Principal of the school whose budget is being charged must sign the requisition, regardless of the delivery location.

4. Find the items needed in the catalog and fill out the request as shown on the sample. Please pay close attention to the basic unit. If the basic unit is dozen and a two (2) is placed in the ordered column, two dozen will be sent.

   Note: Fractional unit quantities should not be ordered. The basic units shown in the catalog are the smallest quantities which will be sent out.

5. Approvals: The blanks marked "Commodities requested by" and "Departmental" do not have to be signed unless it is the Principal's policy to do so. The approval of the Principal is required on all requisitions. Requests for Capital Outlay and Replacement items must be signed by the Pyramid Director prior to submitting the request to Purchasing.

Administrative Procedure

Procedure No. PU-110

Page 2 of 2

6. When the above steps have been completed, the white "Originators Copy" should be removed and kept in the school. (Do not remove the carbon sheets). The rest of the form (with carbons intact) are to be sent to the Purchasing Office to be filled.

B. WHEN DELIVERIES ARRIVE:

1. Deliveries will be marked with the requisition number that apprears in the upper right-hand corner.

2. A packing list will accompany the order; gold if it is the first delivery of an order; blue if it is a shipment of back order items. Quantities shipped and back ordered will be indicated on the shipping copy.

3. If the blue "back order" copy arrives and there are still items not shipped, these will automatically be cancelled and a new request for those items should be filled out.

Related Comments:

- Central Stores Requisitions are not "encumbered", rather, they are directly charged against "cash disbursed" at the time the request is submitted. If back-order items are cancelled, a credit will be applied against the appropriate budget account.

- To reduce costly paperwork, it is suggested that items which are used by many departments in a school be budgeted and ordered under the appropriate principal's budget account rather than ordering the same item on several departmental requests.

Purchasing Department

Issued: August 20, 1974

REFERENCE NO. ____________

CENTRAL STORES REQUISITION

REQUISITION
NO. 10217

____

CHARGE TO BUDGET OF:
SCHOOL OR LOCATION ____________

DEPARTMENT ____________

DATE ____________

DELIVER TO:
☐ SAME LOCATION AS ABOVE
☐ THIS LOCATION

QUANTITY			BASIC UNIT	ITEM NUMBER	DESCRIPTION PER CENTRAL STORES CATALOG	UNIT PRICE	TOTAL VALUE	ACCOUNT. DISTRIBUTION – ACCOUNTING DEPT. USE ONLY					
BACK ORDER	SHIPPED	ORDERED						FUND	G.L.	LOC.	DEPT.	DETAIL	

FM III-49

INSTRUCTIONS

ORIGINATOR: REMOVE WHITE COPY
FORWARD ALL OTHER FOUR COPIES
INTACT WITH CARBONS TO THE
BUSINESS OFFICE

COMMODITIES REQUESTED BY

____

APPROVALS

DEPARTMENTAL ____________ ASS'T. SUPT. ____________

PRINCIPAL ____________ PURCH. OFFICE ____________

NO. OF CTN. ________ DELIVERED BY ____________ RECEIVED BY ____________

ACCOUNTING COPY

REFERENCE NO. ____________

CENTRAL STORES REQUISITION

REQUISITION
NO. 10217

CHARGE TO BUDGET OF:
SCHOOL OR LOCATION ____________

DEPARTMENT ____________

DELIVER TO:
☐ SAME LOCATION AS ABOVE
☐ THIS LOCATION

DATE ____________

QUANTITY			BASIC UNIT	ITEM NUMBER	DESCRIPTION PER CENTRAL STORES CATALOG	UNIT PRICE	TOTAL VALUE	ACCOUNT. DISTRIBUTION – ACCOUNTING DEPT. USE ONLY					
BACK ORDER	SHIPPED	ORDERED						FUND	G. L.	LOC.	DEPT.	DETAIL	

FM III-50

INSTRUCTIONS

[illegible] WHITE COPY
[illegible] COPIES
[illegible] TO THE
[illegible]

COMMODITIES REQUESTED BY

____

APPROVALS

DEPARTMENTAL ____________ ASS'T. SUPT. ____________

PRINCIPAL ____________ PURCH. OFFICE ____________

NO. OF CTN. ________ DELIVERED BY ____________ RECEIVED BY ____________

265

264

CENTRAL STORE COPY

REFERENCE NO. ____________

CENTRAL STORES REQUISITION

REQUISITION
NO. 10217

CHARGE TO BUDGET OF:
SCHOOL OR LOCATION ____________

DEPARTMENT ____________

DELIVER TO:
☐ SAME LOCATION AS ABOVE
☐ THIS LOCATION

DATE ____________

QUANTITY			BASIC UNIT	ITEM NUMBER	DESCRIPTION PER CENTRAL STORES CATALOG	UNIT PRICE	TOTAL VALUE	ACCOUNT. DISTRIBUTION – ACCOUNTING DEPT. USE ONLY					
BACK ORDER	SHIPPED	ORDERED						FUND	G.L.	LOC.	DEPT.	DETAIL	
FM III-51													

INSTRUCTIONS

[illegible]

COMMODITIES REQUESTED BY ____________

APPROVALS

DEPARTMENTAL ____________ ASS'T. SUPT. ____________

PRINCIPAL ____________ PURCH. OFFICE ____________

NO. OF CTN. ____________ DELIVERED BY ____________ RECEIVED BY ____________

266

BACK ORDER COPY

267

REQUISITION
NO. 10217

CENTRAL STORES REQUISITION

REFERENCE NO. ________________

CHARGE TO BUDGET OF:
SCHOOL OR LOCATION ________________

DEPARTMENT ________________

DELIVER TO:
☐ SAME LOCATION AS ABOVE
☐ THIS LOCATION

DATE ________________

QUANTITY			BASIC UNIT	ITEM NUMBER	DESCRIPTION PER CENTRAL STORES CATALOG	UNIT PRICE	TOTAL VALUE	ACCOUNT. DISTRIBUTION – ACCOUNTING DEPT. USE ONLY					
BACK ORDER	SHIPPED	ORDERED						FUND	G. L.	LOC.	DEPT.	DETAIL	

FM III-52

APPROVALS

INSTRUCTIONS

[illegible]

COMMODITIES REQUESTED BY ________________

DEPARTMENTAL ________________ ASS'T. SUPT. ________________

PRINCIPAL ________________ PURCH. OFFICE ________________

NO. OF CTN. ________ DELIVERED BY ________________ RECEIVED BY ________________

268

ORIGINAL COPY

REFERENCE NO. ______________

CENTRAL STORES REQUISITION

REQUISITION
NO. 10217

CHARGE TO BUDGET OF:
SCHOOL OR LOCATION ______________

DEPARTMENT ______________

DELIVER TO:
☐ SAME LOCATION AS ABOVE
☐ THIS LOCATION

DATE ______________

QUANTITY			BASIC UNIT	ITEM NUMBER	DESCRIPTION PER CENTRAL STORES CATALOG	UNIT PRICE	TOTAL VALUE	ACCOUNT. DISTRIBUTION – ACCOUNTING DEPT. USE ONLY					
BACK ORDER	SHIPPED	ORDERED						FUND	G. L.	LOC.	DEPT.	DETAIL	
FM III-53													

INSTRUCTIONS

[illegible]

COMMODITIES REQUESTED BY ______________

APPROVALS

DEPARTMENTAL ______________ ASS'T. SUPT. ______________

PRINCIPAL ______________ PURCH. OFFICE ______________

NO. OF CTN. ________ DELIVERED BY ______________ RECEIVED BY ______________

270

SHIPPING COPY

271

Administrative Procedure

Procedure No. BA 5003
Page 1 of 2

SUBJECT: ADMINISTRATIVE PROCEDURE STATEMENT COVERING PETTY CASH FUNDS

The following instructions outline the procedure for handling a Petty Cash Fund and its related forms.

The purpose of a Petty Cash Fund is to serve as a convenient method of handling routine small dollar amount emergency transactions. Examples of valid petty cash items include reimbursement for out-of-pocket expenses such as minor office supply items, home economic patterns, cotton balls, special fuses and lightbulbs, postage stamps, etc.

A. Origination and Use of the Fund

1. Transactions under $5.00 may be handled through the Petty Cash Fund.
2. A person in the Principal's Office should be designated as the fund cashier. Checks drawn to periodically replenish the fund will be made payable to the designated cashier.
3. Normally a fund should not require replenishment more frequently than once per month.

B. Operation of the Fund

1. The cashier should complete a Petty Cash Paid Out Form as evidence to support the disbursing of cash. The form should be inserted inside the Petty Cash Envelope Form.
2. The cashier should make a payment only if there is a sales slip or cash register tape, etc. to support the payment.
3. When the fund is largely depleted, the cashier should complete the Petty Cash Envelope, sign, and route it with all the Petty Cash Paid Out Forms to the Business Office.

Administrative Procedure

Procedure No. BA 5003
Page 2 of 2

SUBJECT: ADMINISTRATIVE PROCEDURE STATEMENT COVERING PETTY CASH FUNDS

Important Related Comments:

- It is important for the fund cashier to realize that he or she cannot allow items over $5.00 to go through the fund in an attempt to circumvent established requisitioning and purchasing methods. The Petty Cash Fund is an acceptable, convenient method for handling selected small dollar items.
- Vendor orders should always be handled by initiating a purchase requisition form and handled through the Purchasing Department.
- Petty Cash Funds may not be used for personal services of any type. (Student help, referees fees, etc.)

Business Affairs Office
Issued: August 15, 1972

FROM ______________ 19 ____
TO ______________ 19 ____

CASHIER

AUDITED BY

PETTY CASH ENVELOPE

PETTY CASH ENVELOPES PROVIDE A COMPLETE RECORD FOR ALL PETTY CASH DISBURSEMENTS. EACH PAYMENT SHOULD BE SUPPORTED BY A BILL OR VOUCHER SIGNED BY THE RECIPIENT. EACH VOUCHER SHOULD BE LISTED BELOW AND DISTRIBUTED IN THE COLUMNS HEADED ACCORDING TO YOUR ACCOUNT NUMBERS OR TITLES.

REIMBURSED BY
CHECK NO.

REFERENCE

JOURNAL FOLIO

DATE 19	VOUCHER NUMBER	PAID TO	DISTRIBUTION						TOTAL	
			BUDGET CODE	AMOUNT		BUDGET CODE	AMOUNT			
				$			$		$	
FM III-56										
274									06 275	
	TOTAL									

PETTY CASH PAID OUT

DATE ________________ 19 _____ AMOUNT $ ________________

PAID TO ____

ADDRESS ____

PAID FOR ____

PAID BY ________________ DEPT. ________________

APPVD. BY ________________ CHGD. TO ________________

RECD. PAYMENT ____

Administrative Procedure

Procedure No. BA 9
Page 1 of 2

SUBJECT: ADMINISTRATIVE PROCEDURE STATEMENT COVERING VOUCHER REQUEST FORM NO. BA 9

The following instructions outline the procedure for originating, completing and authorizing the Voucher Request Form No. BA 9. The purpose of this form is to serve as the authorized claim for disbursement of selected transactions except where a purchase requisition, travel claim forms, or petty cash payments methods are applicable.

The Voucher Request Form is useable for regular District No. 279 transactions. Examples where Form No. BA 9 is appropriate to use are: Fees, Postage meter expense, contracted services and expenses such as speakers, consultants, officials, election judges, refund, advance registration fees, reimbursement to personnel for small authorized purchases ($20.00 maximum), etc.

NOTE - Normally items under $5.00 should go through the building Petty Cash Fund.

A. Originating Form

1. The Form shall be originated by the individual who is making the request.
2. The Form shall be typewritten or printed with ball point pen.
3. A separate requisition is required for each check to be issued.

B. Completing and Authorizing Form

1. "Date", "Payable To", "Department", "School", "Description", "Amount", "Budget Code" - self explanatory.

Administrative Procedure

Procedure No. BA 9
Page 2 of 2

SUBJECT: ADMINISTRATIVE PROCEDURE STATEMENT COVERING VOUCHER REQUEST FORM NO. BA 9

2. Total the "Amount" column.

3. Claimant should sign the form.

4. "Approval"

    a. Department - Department Head signs here
    b. Principal - Signature required in all instances when building instructional items are involved.
    c. Administrator - Central office personnel only.

Related Comments:

- Salaries and wages paid by payroll check should not be requested by a Voucher Request Form. Use a Time Report Form No. BA 8.

- A supply of BA 9 Forms should be maintained in the Principal's Office. Request additional supply as needed from the Business Affairs Office.

- Request payment for advance registration only when necessary, and only after obtaining approval to attend the event through the use of the Travel Pre-Approval Form No. BA 10.

- Important - We normally will prepare Voucher Request Checks on Thursday morning of each week.

Business Affairs Office
Issued: August 15, 1972

VOUCHER REQUEST CLAIM FORM

Date ______________

Payable to ______________________ (NAME) Department ______________________

______________________ (ADDRESS) School ______________________

DESCRIPTION OF REQUEST	AMOUNT	BUDGET CODE
TOTAL AMOUNT	$	

I declare that this claim is correct and has not been previously paid.

______________________ CLAIMANT'S SIGNATURE

Approval: ______________ DEPARTMENT ______________ PRINCIPAL ______________ ADMINISTRATOR

BUSINESS OFFICE USE ONLY

BUDGET CODE	ACT.	TRAN	AMOUNT	VENDOR NO.	INVOICE NO.	P.P.	MEMO
	1	2				1	
	1	2				1	
	1	2				1	

INSTRUCTIONS:
Use this form to request checks to cover items such as fees, tuitions, postage meter expense, contracted services such as speakers, outside consultants, officials, debate judges, election judges, advance registration fees, out-of-pocket reimbursements for stamps and small purchases under $20.00.

NOTE: Out-of-pocket items totaling under $5.00 should normally be handled through the Building Petty Cash Fund.

BUSINESS OFFICE REFERENCE

BA - 9

Administrative Procedure

Procedure No. PU 101
Page 1 of 2

SUBJECT: GENERAL REQUISITION FORM PU-101

The General Requisition Form is the document used to request the issuance of a Purchase Order to an outside vendor. A General Requisition may be initiated at any level of the organizational structure however, to be honored by the Purchasing Department, it must have the signature(s) of the appropriate Department Chairman and/or Administrator.

A. Description of the Form

1. The General Requisition is a three part form.

2. The copies are identified as follows: White - Purchasing Department Copy; Green - Department Copy; Pink - School Copy.

B. Preparing a General Requisition - information required.

1. "Date" - give the date the form is prepared.

2. "Date Required" - to be filled in if the items must be received by a certain date. (Purchasing will automatically request an "ASAP" if not otherwise specified.)

3. "Vendor" - Show the name and address of the suggested vendor (usually the company whose catalog is being used for the description and price of the items requested).

4. "Ship to" - show the name of the person making the request, the department or grade, and the school.

5. "Cat. Page" - show the page in the catalog where the item was found.

6. "Quantity" and "Unit of Measure" -"Quantity"refers to the number of units while "Unit of Measure" defines the size of the unit (ie; if the unit of measure is dozens and the quantity is 12, the amount ordered would be 12 dozen or 144.)

7. "Catalog Number" and "Description" - these describe the item being ordered. The catalog number is the number given in the catalog, for the particular item requested. "Description" is the catalog terminology for the item.

Note: Be sure to give size, color, copyright date and other appropriate information to describe exactly what is desired.

8. "Unit Price" and "Amount" - "Unit Price" is the cost of one "unit of measure" while "Amount" is the total cost of the number of units being ordered. (ie; 12 doz. @ .05 per doz.=.60)

9. "Budget Code" - is to be filled in with the appropriate Budget Account Number.

C. Distribution of the Form

1. The completed form should go to the Department Chairman or Principal for approval. At that time the green copy is removed for the departmental records.

   Note: The remaining two copies should not be removed from the carbon set.

2. The remaining White and Pink copies should then go to the Principal for approval. The Principal will keep the Pink Copy for the school office records and send the White Copy to Purchasing.

   Note: Capital Outlay, Replacement, and certain other categories require Pyramid approval before being sent to Purchasing. In these cases the Requisition must be sent to the Pyramid Director for approval.

D. Related Comments

If the request is for equipment, state whether the request is for replacement or additional equipment. If replacement, give the make, model, serial number and condition of the item(s) being replaced.

If the items requested require installation, electrical hook up or other modification to the plant facilities to make them usable, these requests should be approved by the Supervisor of Building and Grounds.

INDEPENDENT SCHOOL DISTRICT

GENERAL REQUISITION

REQUISITION

NO. A 16137

DATE

DATE REQUIRED

VENDOR

NAME

ADDRESS

CITY STATE ZIP

SHIP TO

NAME

DEPT

SCHOOL

TERMS/INSTRUCTIONS VENDOR NO. DATE ORDERED P.O. NO.

Cat. Page	[illegible]	Unit of Measure	CAT. NO.	DESCRIPTION	UNIT PRICE	AMOUNT	BUDGET CODE

SPECIAL INSTRUCTIONS

APPROVAL:

DEPARTMENT CHAIRMAN PRINCIPAL ADMINISTRATION

INSTRUCTIONS

1. Give full description, address
2. Use separate requisition for each vendor
3. Principal must sign all requisitions
4. Equipment items. State whether replacement or additional, if replacement, list make, model, serial No. and condition of item(s) being replaced.
5. If installation or modification of building facilities is required, request must be approved by supervisor of Buildings and Grounds.

FORM PU 101

PURCHASING FH III-63

INDEPENDENT SCHOOL DISTRICT

GENERAL REQUISITION

REQUISITION

NO. A 16137

DATE

DATE REQUIRED

VENDOR

NAME

ADDRESS

CITY STATE ZIP

SHIP TO

NAME

DEPT.

SCHOOL

TERMS/INSTRUCTIONS VENDOR NO. DATE ORDERED P.O. NO.

[illegible]	[illegible]	[illegible]	[illegible]	DESCRI[illegible]	UNIT PRICE	AMO[illegible]	[illegible]

SPECIAL INSTRUCTIONS:

APPROVAL:

DEPARTMENT CHAIRMAN PRINCIPAL ADMINISTRATION

INSTRUCTIONS:
1. Give full description, address.
2. Use separate requisition for each vendor.
3. Principal must sign all requisitions.
4. Equipment items: State whether replacement or additional. If replacement, list make, model, serial No. and condition of item(s) being replaced.
5. If installation or modification of building facilities is required, request must be approved by supervisor of Buildings and Grounds.

FORM PU 101

FM III-64

INDEPENDENT SCHOOL DISTRICT

GENERAL REQUISITION

REQUISITION
NO. A 16137

DATE

DATE REQUIRED

VENDOR
NAME
ADDRESS
CITY STATE ZIP

SHIP TO
NAME
DEPT.
SCHOOL

TERMS/INSTRUCTIONS VENDOR NO. DATE ORDERED P.O. NO.

[illegible]	[illegible]	[illegible]	[illegible]	DESCRIPTION	UNIT PRICE	AMOUNT	[illegible]

SPECIAL INSTRUCTIONS

APPROVAL:

DEPARTMENT CHAIRMAN PRINCIPAL ADMINISTRATION

INSTRUCTIONS
1. Give full description, address.
2. Use separate requisition for each vendor.
3. Principal must sign all requisitions.
4. Equipment items: State whether replacement or additional. If replacement, list make, model, serial No. and condition of item(s) being replaced.
5. If installation or modification of building facilities is required, request must be approved by supervisor of Buildings and Grounds.

FORM PU 101

FM III-65

Administrative Procedure

Procedure No. PU-120
Page 1 of 2

SUBJECT: PURCHASE ORDER FORM PU-120

The Purchase Order is an eight part form which is prepared and sent out only by the Purchasing Department. The Purchase Order is the only official form used to place an order with a company.

Use and Distribution of Copies

1. White Vendor Copy - This copy is sent to the company.
2. Green Accounting Copy - This copy is sent to Accounts Payable to be matched with the invoice from the company and the yellow receiving report.
3. Pink Alpha Copy - This copy remains in Purchasing as a record of the order and for follow-up purposes.
4. Three Part Receiving Set - Includes a yellow "1st Receiving Copy", a salmon "2nd Receiving Copy", and a blue "School Copy". This set is sent to the "ship to" address with the carbons intact. DO NOT remove the carbon until the shipments against the order have been received and checked off on the receiving copy.
5. Gold TIES Copy - This copy goes to the computer center to encumber the cost of the order against the appropriate budget account.
6. White Numerical Copy - This copy goes to Accounts Payable for numerical control and for reference when an order cannot be identified by company.

Information Shown on the Purchase Order

1. Accounting Information - The upper portion of the form carries key punch information used on the TIES FBA System. Please do not make any marks in this section.
2. Information from Requisition
    a) Requisition Number-for cross reference, the requisition number will be shown in the space provided in the upper left portion of the Purchase Order.

        Exception: If several requests are combined onto one Purchase Order, the requisition numbers will be shown in the column titled "Dist. Use".

Administrative Procedure

Procedure No. PU-120
Page 2 of 2

b) Requested By - this space will show the school, person, and or department that requested the items, provided that this information was shown in the "ship to" space on the requisition.

Exception: If several requests from different departments are combined on one Purchase Order, the department will be shown in the column titled "Dist. Use" along with the requisition number.

3. Other Information - such as Vendor, Ship To, etc., - self explanatory.

Questions and Problems Concerning Purchase Orders

1. Questions regarding the status, anticipated delivery date, etc., should be directed to the Purchasing Department. Purchasing will make the necessary contact with the vendor
2. If it becomes necessary to make changes on a Purchase Order (such as prices, quantities, or substitutions of items), these changes *must* be authorized by the Purchasing Department. The Purchasing Department will communicate these changes to the vendor.
3. Cancellation of an order is covered under a separate write-up (Procedure PU 5131)

Purchasing Department

Issued: August 20, 1974

Procedure No. PU5101
Page 1 of 1

Administrative Procedure

SUBJECT: GLOSSARY OF TERMS USED BY THE PURCHASING DEPARTMENT

BACK ORDER	The undelivered part of an order which the vendor states will be delivered at a later date.
CENTRAL STORES REQUISITION - (Warehouse Request) (Form PU-110)	This is a request for materials which are kept in stock at the Central Warehouse (items listed in the Warehouse Catalog). This type of request differs from a General Requisition (form PU-101) in that a General Requisition requests that materials be purchased from an outside vendor.
GENERAL REQUISITION - (Outside Vendor) (Form PU-101)	A formal request made to the Purchasing Department to procure goods or services from outside vendors. A requisition is prepared by the School or Department making the request.
INVOICE	An invoice is an itemized listing of merchandise shipped or sent to a purchaser for payment. The invoice is prepared and sent by the vendor to the purchaser. The Purchase Order directs the vendor to send all invoices to the Business Office.
PACKING SLIP - (Packing List)	Is a detailed listing of the items and quantities of each item which are included in a shipment. Often, items which are being back ordered will be so indicated. The packing slip is prepared by the vendor and is usually packaged in the carton with the materials being shipped.
PURCHASE ORDER	Is a formal request to the vendor prepared only by the Purchasing Department. The Purchase Order sets forth the terms of purchase, quantities and descriptions of goods and/or services to be provided.
RECEIVING COPY - (Receiving Report)	A copy of the Purchase Order used to inform the Accounting Department of the receipt of goods so that payment to the vendor may be made.
STATEMENT	A list prepared by the vendor, detailing the transactions between the vendor and purchaser during a specified time. Normally a statement will show the unpaid invoice numbers and amounts. The company will usually send a new statement each month.

Issued: August 20, 1974

Administrative Procedure

Procedure No. BA 7
Page 1 of 1

SUBJECT: ADMINISTRATIVE PROCEDURE STATEMENT COVERING OVERTIME REPORT FORM BA 7

In compliance with a request from our auditors, effective immediately, we are requiring all district employees requesting payment for overtime services to complete an Overtime Report Form No. BA 7

Please follow the instructions below when completing this new form.

- Use typewriter or pen to complete form.
- All persons must fill out their own report.
- Building or Area Where Overtime was Worked - Place you worked.
- Nature of Work - The reason why you worked.
- Organization to be Billed - Indicate name if overtime is to be paid by a school club or outside organization.
- School - Where you regularly work.
- This report covers one-half month period. Payments for the period of the 1st - 15th of the month will be paid on the 5th of the following month; the period of the 16th to the end of the month will be paid on the 20th of the following month. Complete the date and overtime hours for each day payment is requested.
- Enter total hours in space provided.
- Sign report and route it to the person whose approval is needed to ensure payment. Person approving should indicate the Budget Code.
- For employees who will be using these cards on a regular basis we will send a supply of cards to each building.
- Please discard any previous forms used for this purpose.

Business Affairs Office
Issued: August 15, 1972

OVERTIME REPORT

DATE SUBMITTED ____________

DATE	DATE	DATE	DATE
HOURS	HOURS	HOURS	HOURS
DATE	DATE	DATE	DATE
HOURS	HOURS	HOURS	HOURS
DATE	DATE	DATE	DATE
HOURS	HOURS	HOURS	HOURS

TOTAL O.T. HRS. ____

Form BA - 7

SCHOOL ____________

EMPLOYEE SIGNATURE ____________

BLDG./AREA WHERE OVERTIME WAS WORKED ____________

NATURE OF WORK ____________

ORGANIZATION TO BE BILLED ____________

APPROVAL:

BUDGET CODE ____________

RATE ____________

DATE AUTHORIZED ____________

SUPERVISOR'S AUTH. TO PAY ____________

PAYROLL DEPT. USE ONLY

TOTAL HRS. ____________

TOTAL AMT. PD. ____________

INSTRUCTIONS FOR COMPLETION OF FORM

1. Use typewriter or pen to complete the form.
2. Each person must fill out his own Overtime Report.
3. Enter total overtime hours in space provided.
4. Sign report and route it to the person whose approval is needed to ensure payment.

Administrative Procedure

Procedure No. BA 8
Page 1 of 1

SUBJECT: ADMINISTRATIVE PROCEDURE STATEMENT COVERING TIME REPORT FORM BA 8

In compliance with a request from our auditors, effective immediately, we are requiring all district employees requesting payment for personal services which are paid on the basis of an hourly rate to complete a Time Report Form No. BA 8.

Please follow the instructions below when completing this new form.

- Use typewriter or pen to complete the form.
- All persons must fill out their own time report.
- Function-Denote the type of service; i.e., curriculum development, driver training, homebound instruction, etc.
- This report covers one-half month period. Payments for the period of the 1st - 15th of the month will be paid on the 5th of the following month; the period of the 16th to the end of the month will be paid on the 20th of the following month. Complete the date and hours for each day payment is requested.
- Enter total hours in space provided.
- Sign report and route it to the person whose approval is needed to ensure payment. Person approving should indicate the Budget Code.
- Do not combine requests for payment. Use one card for each type of service.
- For employees who will be using these cards on a regular basis we will send a supply of cards to each building. Request any additional blank forms from the Payroll Department.
- Please discard any previous forms used for this purpose.

Business Affairs Office
Issued: August 15, 1972

TIME REPORT

DATE SUBMITTED ______________

FUNCTION ______________ (Type of Service) SCHOOL ______________ DEPARTMENT ______________

Monday	Tuesday	Wednesday	Thursday	Friday
DATE	DATE	DATE	DATE	DATE
HOURS	HOURS	HOURS	HOURS	HOURS
DATE	DATE	DATE	DATE	DATE
HOURS	HOURS	HOURS	HOURS	HOURS
DATE	DATE	DATE	DATE	DATE
HOURS	HOURS	HOURS	HOURS	HOURS

APPROVAL:

____
BUDGET CODE

______________ RATE
______________ DATE AUTHORIZED

____
SUPERVISOR'S AUTH. TO PAY

PAYROLL DEPT. USE ONLY

______________ TOTAL HRS.
______________ TOTAL AMT. PD:

TOTAL REG. HRS.

Form BA - 8

____
EMPLOYEE SIGNATURE

INSTRUCTIONS FOR COMPLETION OF FORM

1. Use typewriter or pen to complete the form.
2. Each person must fill out his own time report.
3. Enter total hours in space provided.
4. Sign report and route it to the person whose approval is needed to ensure payment.
5. Do not combine requests for payment. Use one card for each type of service.

Procedure No. BA 11
Page 1 of 1

Administrative Procedure

SUBJECT: ADMINISTRATIVE PROCEDURE STATEMENT COVERING CONVENTION REIMBURSEMENT CLAIM FORM NO. BA 11

The following instructions outline the procedure for origination, completion, authorization and distribution of the Convention Reimbursement Claim Form No. BA 11.

A. Origination

The Convention Reimbursement Form should be used for claiming reimbursement for convention expenses and other types of trips normally involving air fare. (Proper Administrative pre-approval must be obtained prior to going, by completing Travel Pre-Approval Form No. BA 10.

The claim form should be originated by the person incurring the expense.

B. Completion

The originator should complete the top portion, itemize and total the expenses, briefly describe the trip taken and sign the form. Note that meals should be separately identified.

C. Authorization and Distribution

Forward the completed and signed form to your central Administrator for approval.

Related Comments:

- Be sure and use the Mileage and Expense Claim Form No. BA 12 for routine school use of automobile and incidental expenses.
- Refer to separate Administrative Procedure No. BA 5004 covering Travel Advances, Accomodations, and Travel policy presently in effect.

Business Affairs Office
Revised: July 15, 1974

CONVENTION REIMBURSEMENT CLAIM

Date ______________________

Payable To ______________________

Department ______________________

School ______________________

EXPENSE ITEMS	DAY	SUN.	MON.	TUES.	WED.	THURS.	FRI.	SAT.	TOTALS
	DATE								
MEALS	Breakfast								
	Lunch								
	Dinner								
HOTEL									
* FARE - FROM									
- TO									
- TO									
TAXI - LIMOUSINE									
*REGISTRATION FEE									
MILEAGE									
PARKING									
*OTHER - ITEMIZE									
	TOTALS								

FM 111-74

I certify that the expenses claimed were all for school expenses. ______________________
CLAIMANT'S SIGNATURE

BRIEF DESCRIPTION OF TRIP (ORGANIZATION OR EVENT AND PLACE) ______________________ ADMINISTRATOR'S APPROVAL ______________________ BUDGET CODE

INSTRUCTIONS: * Do not itemize air fare and advance registration fees which have been prepaid by the District.

1. **Submit within five days upon return.**
2. All convention-type travel must have proper administrative approval in advance on Form No. BA 10.
3. Attach Hotel, Transportation, and Registration Fee receipts which were paid by you and itemized above.
4. Routine local mileage and related incidental expenses should be reported on the Mileage and Expense Claim Form BA 12.

BUSINESS OFFICE USE ONLY - COMMON INPUT FORM

1	4				18	19	20	30	35	53
	ACCOUNT NUMBER					ACT				
TRAN.	DIST.	ORG.	DEPT.	SOURCE	OBJ.		AMOUNT	BATCH NO.	REFERENCE NO.	VENDOR NO.
	2 7 9									
	2 7 9									
	2 7 9									

Administrative Procedure

Procedure No. BA 12
Page 1 **of** 1

SUBJECT: ADMINISTRATIVE PROCEDURE STATEMENT COVERING MILEAGE AND EXPENSE REIMBURSEMENT CLAIM FORM NO. BA 12

The following instructions outline the procedure for origination, completion, authorization and distribution of the Mileage and Expense Reimbursement Claim Form No. BA 12.

A. Origination

The Mileage and Expense Form should be used for claiming reimbursement for local mileage and related incidental expenses such as registration fee, meals and parking made while performing authorized activities. This form should be originated by the person incurring the expense.

B. Completion

The originator should complete the top portion, itemize the mileage on a daily basis, total the miles, itemize any incidental expenses, and sign the form. For daily travel within the District, indicate destination in the "In-District Destination" column; for travel outside the district indicate destination in the "Out of District Destination" column.

C. Authorization and Distribution

Forward the completed and signed form to your immediate administrator for approval.

Related Comments:

- Employees using their automobile on a regular basis should submit the mileage form monthly. Employees using their automobile occasionally should submit quarterly.
- Be sure and use the Convention Claim Form No. BA 11 covering conventions, seminars, conferences, etc. where major expenses are made.
- Advance registrations should be handled by submitting the Voucher Request Form No. BA 9.

Business Affairs Office
Revised: July 15, 1974

MILEAGE AND EXPENSE REIMBURSEMENT CLAIM

Date ______________________ Department ______________________

Payable to ______________________ School ______________________

Claim from ______________ 19 ____ Through ______________ 19 ____

DATE	IN-DISTRICT DESTINATION	OUT OF DISTRICT DESTINATION	MILES

DATE	IN-DISTRICT DESTINATION	OUT OF DISTRICT DESTINATION	MILES

TOTAL MILES ______

INCIDENTAL EXPENSES

DATE	ITEM DESCRIPTION	COST
		$

TOTAL INCIDENTAL EXPENSE ______

FOR BUSINESS OFFICE USE ONLY

I certify that the expenses claimed were all for school purposes.

CLAIMANT'S SIGNATURE ______________________ ADMINISTRATOR'S APPROVAL ______________________ BUDGET CODE ______________________

INSTRUCTIONS:

Submit monthly for regular use of personal car, or at least December 1, March 1, and June 15 for occasional use. Convention or similar travel should be reported on the Convention Reimbursement Claim Form No. BA 11 rather than on this claim form. Use more than one sheet if necessary, carrying the totals forward

BUSINESS OFFICE USE ONLY - COMMON INPUT FORM

1	4				18	19	20	30	35	53
	ACCOUNT NUMBER					A C T				
TRAN.	DIST.	ORG.	DEPT.	SOURCE	OBJ.		AMOUNT	BATCH NO.	REFERENCE NO.	VENDOR NO.
	2,7,9									
	2,7,9									
	2,7,9									

2

OPERATIONAL TOOLS AND PROCEDURES*

Every business must have records and procedures to keep track of the daily flow of activity. The types and quality, however, are a matter of individual department policy, specific job requirements, and individual preference and necessity. Therefore, this reading reviews briefly the essential records and procedures needed to operate a purchasing department efficiently. The type of records needed vary according to the company, the type of materials being purchased, the number of one time purchases, the amount of repetitive buying, and many other factors. Some of the basic orders discussed include the following:

- blanket order,
- release order,
- regular purchase order,
- make-and-ship order,
- dataphone purchasing,
- traveling requisition,
- cash purchase order system, and
- the quotation.

A complicated project should be broken down into the major-interest areas first; then these areas should be examined for problems. This procedure accomplishes two things: it teaches the buyer a fundamental technique for solving complicated problems, and it insures that all major-interest areas are covered. Once the project has been reduced to more manageable terms, the work can go forward in structuring the bid request. In laying out the request, the elements should be divided to give clearcut cost areas for bidding and evaluation. By spelling out very clearly what is wanted, the buyer makes the job much easier for everybody, and the chances for errors and overlaps in the bids are greatly reduced. The new buyer would do well to learn as much as he can about the art of communication, since a great part of his job is communicating ideas.

---

*Barlow, C.W. Purchasing for the newly appointed buyer. New York: American Management Association, Inc., 1970. (Summary)

3

BUDGET REALLOCATION & MAINTENANCE FORM

FUND - OBJECT - PROGRAM - ORGANIZATION - SOURCE

BUDGET ADDED TO:

ACCOUNT CODE					(DO NOT USE)		BUDGET ADDED (WHOLE DOLLARS ONLY)	STATE CODE			PROJECT NO.
FUND 1	OBJECT 3	PROG. 6	ORG. 9	SOURCE 12	15	17	38	68	70	74	76
0					05		— —,— — —,— — —				
0					05		— —,— — —,— — —				
0					05		— —,— — —,— — —				
0					05		— —,— — —,— — —				
0					05		— —,— — —,— — —				
0					05		— —,— — —,— — —				
0					05		— —,— — —,— — —				
0					05		— —,— — —,— — —				
0					05		— —,— — —,— — —				
0					05		— —,— — —,— — —				
TOTAL ADDED											

BUDGET SUBTRACTED FROM:

ACCOUNT CODE					(DO NOT USE)		BUDGET SUBTRACTED (WHOLE DOLLARS ONLY)	STATE CODE			PROJECT NO
FUND 1	OBJECT 3	PROG. 6	ORG. 9	SOURCE 12	15	17	38	68	70	74	76
0					05	4	— —,— — —,— — —				
0					05	4	— —,— — —,— — —				
0					05	4	— —,— — —,— — —				
0					05	4	— —,— — —,— — —				
0					05	4	— —,— — —,— — —				
0					05	4	— —,— — —,— — —				
0					05	4	— —,— — —,— — —				
0					05	4	— —,— — —,— — —				
0					05	4	— —,— — —,— — —				
0					05	4	— —,— — —,— — —				
TOTAL SUBTRACTED											

PREPARED BY ____________ DATE ______ AUTHORIZED BY ____________

25-1812 (857 4) ISC Publications 1976 5 4 3

CLASSIFICATION OF EXPENSES BY FUNCTION

ADMINISTRATION
100 SERIES

- 110. SALARIES
- 120. CONTRACTED SERVICES
- 130. OTHER EXPENSES

INSTRUCTION
200 SERIES

- 210. SALARIES
  - 211. PRINCIPALS
  - 212. CONSULTANTS OR SUPERVISORS
  - 213. TEACHERS
  - 214. OTHER INSTRUCTIONAL STAFF
  - 215. SEC. & CLER. ASS'TS.
  - 216. OTHER SALARIES FOR INSTR.
- 220. TEXTBOOKS
- 230. SCHOOL LIBRARIES & AUDIOVISUAL
- 240. TEACHING SUPPLIES
- 250. OTHER EXPENSES

ATTENDANCE AND HEALTH SERVICES
300–400 SERIES

- 300. ATTENDANCE SERVICES
  - 310. SALARIES
  - 320. OTHER EXPENSES
- 400. HEALTH SERVICES
  - 410. SALARIES
  - 420. OTHER EXPENSES

PUPIL TRANSPORTATION SERVICES
500 SERIES

- 510. SALARIES
- 520. CONTRACTED SER. & PUB. CARRIERS
- 530. REPLACEMENTS OF VEHICLES
- 540. TRANSPORTATION INSURANCE
- 550. EXPENDITURES IN LIEU OF TRANS.
- 560. OTHER EXPENSES

OPERATION OF PLANT
600 SERIES

- 610. SALARIES
- 620. CONTRACTED SERVICES
- 630. HEAT FOR BUILDINGS
- 640. UTILITIES, EXCEPT HEAT
- 650. SUPPLIES
- 660. OTHER EXPENSES

MAINTENANCE OF PLANT
700 SERIES

- 710. SALARIES
- 720. CONTRACTED SERVICES
- 730. REPLACEMENTS OF EQUIPMENT
- 740. OTHER EXPENSES

FIXED CHARGES
800 SERIES

- 810. EMPLOYEE RETIREMENT
- 820. INSURANCE AND JUDGMENTS
- 830. RENTAL OF LAND AND BUILDINGS
- 840. INTEREST ON CURRENT LOANS
- 850. OTHER FIXED CHARGES

FOOD SERVICES AND STUDENT-BODY ACTIVITIES
900–1000 SERIES

- 900. FOOD SERVICES
  - 910. SALARIES
  - 920. OTHER EXPENSES
  - 930. SEPARATE FUND OR ACCOUNT
- 1000. STUDENT-BODY ACTIVITIES
  - 1010. SALARIES
  - 1020. OTHER EXPENSES
  - 1030. SEPARATE FUND OR ACCOUNT

COMMUNITY SERVICES
1100 SERIES

- 1110. RECREATION
- 1120. CIVIC ACTIVITIES
- 1130. PUBLIC LIBRARIES
- 1140. CUSTODIAL AND DETENTION CARE OF CHILDREN
- 1150. WELFARE ACTIVITIES
- 1160. NONPUBLIC SCHOOL PUPILS
  - 1161. INSTRUCTIONAL SERVICES
  - 1162. ATTEND. & HEALTH SERVICES
  - 1163. TRANSPORTATION SERVICES

CAPITAL OUTLAY
1200 SERIES

- 1210. SITES
- 1220. BUILDINGS
- 1230. EQUIPMENT

DEBT SERVICE FROM CURRENT FUNDS
1300 SERIES

- 1310. PRINCIPAL OF DEBT
- 1320. INTEREST ON DEBT
- 1330. PAID INTO SINKING FUNDS
- 1340. SCHOOLHOUSING AUTHORITY
- 1350. OTHER DEBT SERVICE

OUTGOING TRANSFER ACCOUNTS
1400 SERIES

- 1410. DISTRICTS IN THE STATE
- 1420. DISTRICTS IN ANOTHER STATE
- 1430. TUITION TO OTHER THAN PUBLIC SCHOOLS

REQUIRED READING

Operations--Expenditure Management

5

CLASSIFICATION OF EXPENSES BY OBJECT

Description	Early Childhood and Elementary Education	Secondary Education	Vocational Education	Special Education
SALARIES AND WAGES OF:				
Certificated personnel	$16,558,559	$18,221,480	$2,099,878	$6,509,516
Noncertificated personnel	1,204,838	1,497,008	200,163	413,575
Total salaries and wages	$17,763,397	$19,718,488	$2,300,041	$6,923,091
CONTRACTED SERVICES	9,831	190,431	9,524	40,885
MATERIALS AND SUPPLIES	256,353	440,826	114,096	74,677
TEXTBOOKS AND INSTRUCTIONAL MATERIALS	354,774	489,641	11,309	28,523
REPLACEMENT OF EQUIPMENT AND CAPITAL OUTLAY	157,601	193,280	16,632	52,620
FIXED CHARGES AND OTHER	11,906	119,925	7,954	178,044
Total expenditures	$18,553,862	$21,152,591	$2,459,556	$7,297,840
Total budget	$19,248,283	$21,489,658	$2,703,428	$7,691,509

CLASSIFICATION OF EXPENSES
BY PROGRAM

Program Codes	DESCRIPTION	1971-72 Composite	1972 Budget	1972-73 Budget
001-099	Elementary Education - Blue	$ 18,918,894	$ 19,858,294	$ 19,425,066
100-199	Secondary Education - Canary	21,027,784	21,844,276	22,081,742
200-299	Vocational Education - Green	2,536,795	2,716,530	2,746,352
300-399	Special Education - Goldenrod	6,564,623	6,875,914	7,549,745
400-499	Service to Instructors - Buff	2,786,316	2,826,633	2,817,769
500-599	Services to Pupils - Pink	4,533,442	4,845,101	5,116,583
600-699	Community Education Services - Blue	1,099,945	1,014,969	1,019,612
700-799	Operations and Maintenance - Canary	10,653,740	11,154,717	11,194,922
900-999	Services to the District - Green	6,218,688	6,753,970	7,040,445
	TOTAL DISBURSEMENTS	$ 74,340,227	$ 77,890,404	$ 78,992,236

Comments, Notes, and Definitions concerning PUBLIC SCHOOL FINANCIAL ACCOUNTING AND REPORTING

References:
(1) U.S. Office of Education. "Financial Accounting for Local and State School Systems", Handbooks I and II
(2) State Department of Education. "Manual of Instructions for Uniform Financial Accounting", 1961 Revision.
(3) Sam B. Tidwell. "Public School Fund Accounting".

1. Financial Accounting and Reporting: The Need for Improvement.

   A. The Problem of Comparability

   B. Problems of Principles and Procedures

   C. Effect of Legal Provisions

2. Objectives of Public School Fund Accounting.

   A. To provide a complete record of all financial transactions of the school district.
   B. To summarize with reasonable promptness, financial transactions of the public school district, in financial reports required by proper administration.
   C. To provide financial information helpful in preparing, adopting and executing budgets.
   D. To provide financial controls and safeguards for public money and property.
   E. To provide clear and concise financial reports to the public as a basis for judging past, present, and future financial operation of the school.

3. Accounting, the Basis for Administrative and Board Decisions.

4. General Principles of Public School Fund Accounting:

   A. Public School Fund Accounting Equation

      1. Each fund of a public school system has a self-balancing group of accounts classified as assets, liabilities, fund equity, revenues or expenditures.

      2. To be self-balancing, the total accounts having debit balances must equal the total of accounts having credit balances.

      3. The procedure by which total debits and total credits of all accounts within a fund are maintained in balance is defined as the public school fund accounting equation.

   B. Balance Sheet Accounts

      1. Assets (1500 series)
      2. Liabilities (1600 series)

   C. Theory of Debits and Credits

      Each financial transaction of a public school district increases or decreases the balances of affected accounts in one or more funds. Accounting shows these increases or decreases through the use of debits and credits.

   D. Rules for Applying Debits and Credits

      1. To increase asset or expenditure accounts, debit.
      2. To decrease asset or expenditure accounts, credit.
      3. To increase liability, fund equity or revenue accounts, credic.
      4. To decrease liability, fund equity or revenue accounts, debit.
      5. Each transaction has at least one debit and one credit and total debits must equal total credits.

5. "Cash Basis" Accounting

   A. Should revenues be recognized in the accounts when the school district gains a right to them or should recognition of the revenue be postponed until it is actually collected in the form of cash?

   B. Should an expenditure be recorded when the debt is incurred or should the expenditure be recorded only upon payment?

6. **Accrual and/or Modified Accrual Basis of Accounting**

   A. **An accounting method under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities for benefits received despite the fact that the receipt of the revenue or payment of the expenditure may take place, in whole or in part, in another accounting period.**

   B. Legal Provisions: (Exclusions to full accrual accounting and reporting in Minnesota)

      1. Capital outlay
      2. Contracts for equipment -- school buses, cafeteria equipment and overpasses.

7. Financial Accounting -- General Comments.

   A. Dangers of incomplete records: Financial administration involves much more than cash alone. Where such "cash basis" recording systems are in use, the board finds that financial controls are lost and that the "cash basis" recording system is inherently incapable of recording completely and reporting the nature and the results of all business transactions.

   B. Conversion of resources into cash: There are many steps and, possibly, a long period of time involved in the process of converting a fund's resources into available cash. Proper accounting procedures must show the financial position at each stage of the conversion process. The power to tax is a fund resource; this resource is converted into an asset in the form of taxes receivable when the tax is levied. Taxes receivable is then converted into cash which is used for the purposes specified. The problems of tax collection could be minimized if all tax records were administered by the city, county or other governmental subdivisions. However, it is in the interest of the school district to be in a position to determine for itself that taxes authorized to be levied are levied and that cash collections from the school district tax is actually made available to the school district. For this reason, it is desirable that financial transactions which affect the tax levy and collections therefrom be made a part of the formal accounting records of the school district. Otherwise, money collected for public school purposes may be diverted, and never made available to the school district. A system of accounting which concerns itself only with cash receipts and disbursements, commonly referred to as "cash-basis accounting", does not have an organized, methodical, and formal way by which taxes receivable are recorded thereby subjecting the school district to the possibility of serious losses without the knowledge of the board of education.

In addition to taxes receivable, cash originates from conversion of assets, from creation of liabilities, from sources of revenue, from expenditure reimbursements, and from other sources. An adequate system of accounting will analyze and record completely transactions which involve all present or potential cash resources. Therefore, certain sound business practices must be followed in converting the school district's resources into cash. This includes keeping a permanent account of all assets until disposition is authroized by the board of education. Failure to report these assets gives incomplete inforamtion, precludes sound management decisions on the part of the board of education, and destroys cash control.

EXPENSE REPORT 1974

REPORT NO. J7A-44
RUN DATE 02/06/74
FUND 01
ORG 460 DIR-FINANCE

RESPONSIBILITY REPORT - ORGANIZATION SUMMARY (LEVEL 5)

REPORTS TO 46 FINANCE DEPARTMENT

AGE 116
PERIOD ENDING 01/31/74

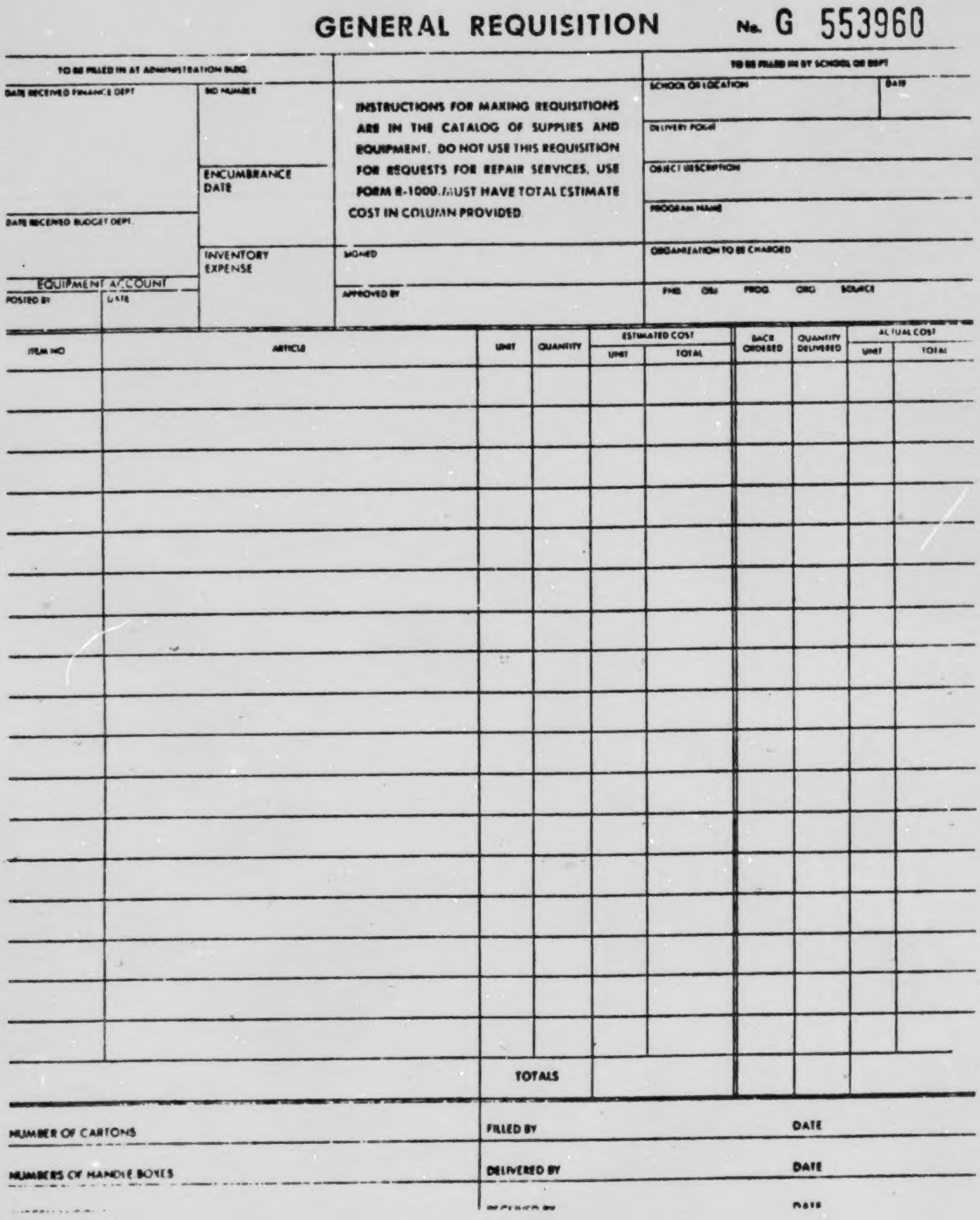
	DESCRIPTION	ANNUAL BUDGET	EXPENDITURES MONTH	EXPENDITURES Y-T-D	% EXPEND	ENCUMBRANCES	% EXPEND & ENCUMB	UNENCUMB BALANCE
793	OPER EXPENSE-NONREC							
599	OTHER CONTR SERVICES	3,000	123.90	123.90	4%		4%	2,876.10
601	GEN EDUC SUPPLIES	3,000						3,000.00
603	CUSTODIAL SUPPLIES	1,000						1,000.00
604	OFFICE SUPPLIES	1,000						1,000.00
804	GEN ED EQUIP-REPLACE	10,000				299.00	3%	9,701.00
820	BUILDINGS	7,000						7,000.00
992	NON-SCH DIST REIMB	25,000-						25,000.00-
TOTAL	OPER EXPENSE-NONREC		123.90	123.90		299.00		422.90-
910	BUS/FINANCE							
400	CRT ADMINISTRATR SAL	28,394	4,368.07	16,379.19	58%		58%	12,014.81
450	NCRT ADMINISTR SAL	22,035	3,219.24	11,998.12	54%		54%	10,036.88
452	CLERICAL SALARY	53,738	6,140.56	24,320.43	45%		45%	29,417.57
454	TRADES SALARY	1,157	56.96	219.25	19%		19%	937.75
492	O.T. CLERICAL	1,646	71.11	74.08	5%		5%	1,571.92
504	AUDIT AND FISCAL	18,150	2,000.00	22,000.00	121%		121%	3,850.00-
511	CITY SERVICES	46,500	50,402.00	50,402.00	108%		108%	3,902.00-
514	MICROFILMING	1,600		285.40	18%	500.00	49%	813.60
516	PRINTING/PUBLISHING	1,800	457.34	926.30	51%	187.55	62%	686.15
524	OTHER CONTR PERS SVC	500		90.00	18%		18%	410.00
532	TELEPHONE/TELEGRAPH	50						50.00
537	NEWSPAPERS	1,200	123.17	484.35	40%		40%	715.65
550	SPACE RENTALS	60,600	17,290.00	66,550.82	110%	6,000.00	120%	11,950.82-
551	EQUIPMENT RENTALS	2,500	849.60	1,621.48	65%	2,340.32	158%	1,461.80-
565	FIRE INSURANCE	115,000	1,719.78-	118,245.32	103%		103%	3,245.32-
566	GROUP TERM INSURANCE	54,000	9,025.50	31,614.00	59%		59%	22,386.00
567	NWNL INS CONTRIBUTN	454,100-	87,058.12-	244,761.60-				209,338.40-
568	NWNL INS PAYMENT	1,439,253	256,220.37	903,682.76	63%		63%	535,570.24
569	EMP FIDELITY BOND	2,900		1,201.00	41%	1,028.00	77%	671.00
570	PUPILS LIABILITY	52,000	38,106.00	39,335.30	76%		76%	12,664.70
571	AUTO INSURANCE	9,000	163.00	8,916.00	99%		99%	84.00
572	GROUP HLTH INS CONTR	197,600-	48,837.86-	136,212.33-				61,387.67-
573	GROUP HLTH INS PAYMT	510,000	103,321.60	290,271.90	57%		57%	219,728.10
574	EMP DISABLTY INCOME	280,000		140,000.00	50%	265,000.00	145%	125,000.00-
579	OTHER INSURANCE	6,000	4,082.00	7,861.04	131%		131%	1,861.04-
581	FEES	600		13.00	2%		2%	587.00
604	OFFICE SUPPLIES	9,300	107.96	546.33	6%	2,061.75	28%	6,691.92
630	PRINTING/DUPLICATING	8,500	935.31	1,054.12	12%	5,007.50	71%	2,438.38
699	OTHER MAT/SUPPLIES	100						100.00
802	FURN/FURNISH-REPLACE	500						500.00
803	OFFICE EQUIP-REPLACE	500						500.00
831	FURN/FURNISH-ORIG	500	525.07	525.07	105%	671.39	239%	696.46-
832	OFFICE EQUIP-ORIG	500	289.50	289.50	58%	289.50	116%	79.00-
839	OTHER EQUIP-ORIGINAL	500						500.00
901	INT-CURRENT LOANS	1,419,750						1,419,750.00
905	INT CERT INDEBT	200,000		646,000.00	323%		323%	446,000.00-

8

REQUIRED READING

Operations--Expenditure Management

9



GENERAL REQUISITION

No. G 553960

TO BE FILLED IN AT ADMINISTRATION BLDG.

DATE RECEIVED FINANCE DEPT

NO NUMBER

ENCUMBRANCE DATE

DATE RECEIVED BUDGET DEPT.

INVENTORY EXPENSE

EQUIPMENT ACCOUNT

POSTED BY

DATE

INSTRUCTIONS FOR MAKING REQUISITIONS ARE IN THE CATALOG OF SUPPLIES AND EQUIPMENT. DO NOT USE THIS REQUISITION FOR REQUESTS FOR REPAIR SERVICES. USE FORM R-1000. MUST HAVE TOTAL ESTIMATE COST IN COLUMN PROVIDED.

SIGNED

APPROVED BY

TO BE FILLED IN BY SCHOOL OR DEPT

SCHOOL OR LOCATION

DATE

DELIVERY POINT

OBJECT DESCRIPTION

PROGRAM NAME

ORGANIZATION TO BE CHARGED

FND. OBJ PROG. ORG SOURCE

ITEM NO	ARTICLE	UNIT	QUANTITY	ESTIMATED COST		BACK ORDERED	QUANTITY DELIVERED	ACTUAL COST	
				UNIT	TOTAL			UNIT	TOTAL
		TOTALS							

NUMBER OF CARTONS

NUMBERS OF HANDLE BOXES

FILLED BY DATE

DELIVERED BY DATE

DATE

10

INSTRUCTION TO BIDDERS AND GENERAL CONDITIONS
(Equipment Form)

1. PROPOSALS:

Sealed proposals will be received by Independent School District #274, Hopkins, Minnesota, at the office of the Director of Business Affairs, Senior High School Building, Hopkins, Minnesota. Bids received after the closing time will be unopened. Envelopes containing bids must be sealed, marked on the lower left hand corner; "PROPOSAL BID ON ____________________" with the name and address of the bidder and addressed to:

2. FORM OF PROPOSAL:

Bidders shall submit their bids upon the proposal forms accompanying the specifications. The signature shall be in long hand. The completed proposal shall be without interlineation, alteration, or erasure.

3. BID OPENING AND TABULATION OF BIDS:

All bids received prior to closing time will be acknowledged and checked in. No formal reading of bids will be conducted. Bids will be tabulated promptly and tabulations will be open for inspection when completed.

4. OWNER'S RIGHT:

The Board of Education reserves the right to cancel any or all bids.

5. SECURITY AND PAYMENTS:

Bid to be accompanied with Certified or Cashier's check or bidder's bond in the amount of 5% of the total base bid, payable to Independent School District No. 274. Cash deposits will not be accepted.

Payments shall be made on the basis of 80% within thirty (30) days after delivery of equipment, and the 20% balance within ninety (90) days.

6. OWNER'S RIGHT TO WITHHOLD CERTAIN AMOUNTS AND MAKE APPLICATION THEREOF:

The Owner may withhold in addition to the retained percentages from payment to the Contractor such an amount, or amounts, as may be necessary to cover:

(a) Payments that may be earned or due for just claims for labor or materials furnished in and about the work;
(b) For defective work not remedied; and
(c) For failure of the Contractor to make proper payments to his Sub-contractors;
(d) Reasonable doubt that the contract can be completed for the balance then unpaid;
(e) Evidence of damage to another Contractor.

7. SUBMISSION OF CERTAIN DATA:

Each bidder may submit with his bid and, in any event, the Owner may require any bidder to submit such data regarding his experience, financial conditions and the equipment he proposes to use as will satisfy the Owner that such bidder is prepared to fulfill the contract, if it is awarded to him.

8. INTERPRETATION OF CONTRACT DOCUMENTS:

If any person contemplating submitting a bid for the proposed contract is in doubt as to the meaning of any part of the plans, specifications or other proposed contract documents, he may submit a written request for an interpretation thereof, prior to 48 hours before the time of opening of bids. The person submitting the request will be responsible for its delivery. Any interpretation of the contract documents will be made by an addendum duly issued and a copy of a set of such documents. The Owner will not be responsible for any other explanation or interpretation of the contract documents.

If the Contractor desires to furnish an item different from that specifically mentioned in the specifications, he shall submit with his proposal information, data, pictures, cuts, designs, etc. of the material he desires to furnish so as to enable the Owner to compare the article intended to be furnished by the Contractor with the material specified; and such materials will be given consideration.

9. DESCRIPTION:

Where certain types and sizes of equipment are specified, it is not the intent to discriminate against any approved equal, but is intended to inform the bidder of the function and general quality in which the Owner is interested. The bidder may submit a bid upon any similar equipment which will serve the purpose and size specified. Where such items are bid, the Bidder must submit catalog data with such specifications and indicate on the Form of Proposal in order to make clear to the Owner what item has been bid upon.

Only new, unused and first quality materials or equipment shall be supplied under this bid.

10. TIME OF COMPLETION:

Date of delivery will be a consideration in the awarding of contracts. The Contractor shall include with his proposals delivery dates for each item after the receipt of notice of the acceptance of the contract by the Owner. The Contractor shall furnish all items not later than respective dates submitted with proposals unless otherwise permitted an extension of time, by an order in writing by the Owner. (Note: Check Liquidated Damages Alternate under Special Conditions, if applicable.)

11. PACKING AND DELIVERY:

All equipment shall be delivered to the job in first-class condition, free from any defect of manufacture or damage due to handling in shipping or delivery. Items which are delivered in packages, cartons, or crates are accepted only upon the guarantee that upon removal from such packaging by the Owner they are found in first-class condition without any defects either incurred in manufacture or transit. Any items which are rejected because of any kind of damage or defect prior to acceptance by Owner must be removed and replaced without additional cost to the Owner.

12. INDUSTRIAL COMMISSION STANDARDS:

The seller is responsible that the manufacture and installation of all equipment meets Minnesota Industrial Commission specifications and standards.

13. SERVICE FACILITIES:

In considering the equipment bid upon, the Owner will take into account past performance of existing installations and the service and maintenance facilities provided by the bidder of the equipment. The bidder shall have a local service organization that is trained in the servicing of equipment they are bidding.

14. WITHDRAWAL OF BIDS:

Any bidder may withdraw his bid prior to the scheduled closing time for the receipt of bids, but no bid shall be withdrawn for a period of thirty (30) days after the scheduled closing time for the receipt of bids. The Owner reserves the right to award contracts for a period of thirty (30) days.

15. ACCIDENTS:

The Contractor shall hold the Owner harmless from any and all damages and claims that may arise by reason of any negligence on the part of the Contractor, his agents or employees in the performance of this contract, and in case any action is brought therefor against the Owner or any of his agents or employees, the Contractor shall assume full responsibility for the defense thereof, and upon his failure to do so on the proper notice, the Owner reserves the right to defend such action and to charge all costs thereof to the Contractor. The Contractor will take all precautions necessary to protect the public against injury, and when necessary keep danger signals out at night and at such other times and places as public safety may require.

16. SPECIAL NOTICE:

Bidders shall inform themselves of the conditions under which the work is to be performed, concerning the site of the work, the construction of the building, and all other relevant matters concerning the work to be performed and, if awarded the contract, shall not be allowed any extra compensation by reason of any matter or thing concerning which bidder might have fully informed himself, because of his failure to have so informed himself prior to the bidding, and the Contractor must employ so far as possible such methods and means in the carrying out of his work as will not cause any interruptions or interference with any other Contractor.

17. EXTRA WORK:

No extra work shall be done nor any obligation incurred for the payment therefor, except upon a written order fully signed by the Owner. Such order shall state the cost of such work and the time allowance for same, if any.

18. COMPLIANCE WITH LAWS:

All materials and equipment must comply in quality and type of material and method of manufacture with all applicable local or state laws pertaining thereto.

19. ASSIGNMENTS:

The Contractor shall not assign the whole or any part of this contract or any monies due or to become due hereunder without written consent of the Owner. In case the Contractor assigns all or any part of any monies due or to become due under this contract, the instrument of assignment shall contain a clause substantially to the effect that it is agreed that the right of the assignee in and to any monies due or to become due to the Contractor shall be subject to prior liens of all persons, firms and corporations for services rendered or materials supplied fcr the performance of the work called for in this contract.

20. ONE YEAR GUARANTEE:

The Contractor shall guarantee all workmanship and materials entering into the equipment he is furnishing for a period of one (1) year after the final acceptance of this equipment, and if, during the guarantee period, any defects or faulty material are found, he shall immediately, upon notification by the Owner, proceed at his own expense to replace and repair same, together with any damage to all finishes, fixtures, equipment or workmanship.

21. QUANTITIES:

Bidder's attention is called to the fact that the estimate of quantities of each item shown in the invitation is approximate and is given only as a basis of calculation upon which the award is to be made. The right is reserved by the Owner to increase or decrease by no more than 10% within two weeks of the time of award, the number of units finally ordered for any item in a group containing items of separately priced units and at the accepted unit bid prices.

22. INSTALLATION:

Where equipment is called for to be installed under this contract, it shall be placed, leveled and securely fastened into place where called for on the drawings. This Contractor shall be responsible for obtaining dimensions and other such data which may be required to assure exact fit to work under another contract. The connections to services, plumbing, heating, and electrical are included under another contract. It shall be the responsibility of the Contractor to furnish adequate piping and wiring diagrams to insure proper connections to the various services.

This Contractor shall completely remove all packing, crates, and other litter due to his work, from the premises. This Contractor shall also be responsible for the cost of repairing any damage to existing work which is caused by him during the installation of his equipment.

23. PERMITS AND LICENSES:

The Contractor shall give to the proper authorities all notices as required by law, relative to the work in his charge; obtain all official building permits, licenses for water, temporary enclosures, obstructions or excavations in public streets, etc., and also pay such proper and legal fees to public officers and others as may be necessary to the due and faithful performance of the work and which may arise incidental to the fulfillment of these specifications. All materials used, and work performed must conform to the laws of the State of Minnesota and all local ordinances.

24. DELIVERY OF EQUIPMENT:

All equipment shall be delivered freight prepaid to Hopkins School District.

25. INSTRUCTION MANUAL AND PARTS LIST:

The Contractor shall furnish operating instructions and maintenance information to the Owner in written form for all equipment including motors, condensers, and other attachments or power-driven parts.

26. CONTRACT SECURITY (PERFORMANCE BOND):

The Contractor shall furnish a surety bond satisfactory to the Owner in an amount at least equal to 100 per cent of the contract price as security for the faithful performance of this contract and for the payment of all persons performing labor and furnishing materials in connection with this contract, in accordance with the terms of Section 574.26 Minnesota Statutes Annotated, as amended.

11

MINNESOTA STATUTES, 1974

123.37 INDEPENDENT SCHOOL DISTRICTS, CONTRACTS. Subdivision
contract for work or labor, or for the purchase of furniture, fixtures, or ot
operty, except books registered under the copyright laws, or for the constru
repair of school houses, the estimated cost or value of which shall exceed
00 for school districts with an enrollment of students in grades 1 to 12 of
n 10,000, or (b) $5,000 for all other school districts, shall be made by the sc
ard without first advertising for bids or proposals by two weeks' published no
the official newspaper. Such notice shall state the time and place of receiving
d contain a brief description of the subject matter.

Such additional publication in the official newspaper or elsewhere may be m
the board shall deem necessary.

After taking into consideration conformity with the specifications,
erms of delivery, and other conditions imposed in the call for bids,
very such contract shall be awarded to the lowest responsible bidder,
luly executed in writing, and the person to whom the same is awarded
hall give a sufficient bond to the board for its faithful performance,
nd otherwise conditioned as required by law. *A record shall be kept*
f all bids, with names of bidders and amount of bids, and with the
ccessful bid indicated thereon. A bid containing an alteration or
asure of any price contained in the bid which is used in determining
e lowest responsible bid shall be rejected unless the alteration or
asure is corrected as herein provided. An alteration or erasure may
crossed out and the correction thereof printed in ink or typewrit-
n adjacent thereto and initialed in ink by the person signing the bid.
the case of identical low bids from two or more bidders, the board
ay, at is discretion, utilize negotiated procurement methods with the
d low bidders for that particular transaction, so long as the price
id does not exceed the low tied bid price. In the case where only
ingle bid is received, the board may, at its discretion, negotiate a
tually agreeable contract with the bidder so long as the price paid
s not exceed the original bid. If no satisfactory bid is received, the
rd may readvertise. *Standard requirement price contracts estab-*
ed for supplies or services to be purchased by the district shall be
blished by competitive bids. Such standard requirement price con-
ts may contain escalation clauses and may provide for a nego-
d price increase or decrease based upon a demonstrable industry-
or regional increase or decrease in the vendor's costs. Either
y to the contract may request that the other party demonstrate

such increase or decrease. The term of such contracts shall not exceed two years with an option on the part of the district to renew for an additional two years. Provided that in the case of purchase of perishable food items except milk for school lunches and vocational training programs a contract of any amount may be made by direct negotiation by obtaining two or more written quotations for the purchase or sale, when possible, without advertising for bids or otherwise complying with the requirements of this section or section 471.345, subdivision 3. All quotations obtained shall be kept on file for a period of at least one year after receipt thereof.

Every contract made without compliance with the provisions of this section shall be void. Provided, that in case of the destruction of buildings or injury thereto, where the public interest would suffer by delay, contracts for repairs may be made without advertising for bids.

Firm bid contracts for the purchase of milk and ice cream renegotiated between August 25, 1973 and July 1, 1974 which provide for a price increase or decrease based upon a demonstrable industrywide or regional increase in the vendor's costs are valid and not void under this subdivision; provided that the adjustment shall not exceed the increase or decrease authorized in the applicable federal marketing order for raw milk; and provided further that a school district which did not renegotiate its contract before February 1, 1974, shall not adjust its contract to provide for price increases or decreases for purchases made before February 1, 1974.

Subd. 2. Members of the board are authorized to contract with, to work for, and furnish supplies to the district subject to the provisions of Minnesota Statutes, Section 471.87.

Subd. 3. Any contract made by the board for the rental of rooms for school purposes, or for the free transportation of pupils to and from school, or for the rental of any facility or facilities owned or operated by or under the direction of any private organization, shall be effective until disapproved by the commissioner, and all such contracts shall be submitted to him for approval immediately after being signed by the parties.

Subd. 4. The commissioner shall approve each such contract unless it appears from the information available to him that:

(a) The amount to be paid by the district concerned for the rooms or facilities rented or for the transportation to be furnished, under such contract substantially exceeds the reasonable value thereof; or

(b) The rooms or facilities to be furnished are not reasonably required for or suitable to the operation of the schools of the district, or the transportation contracted for is not suitable to the requirements of the district; or the contract does not provide adequately against any encroachment on or interference with the conduct of a public school; or

(c) The contract does not conform to law or a duly promulgated regulation of general application of the state board of education.

Subd. 5. If the commissioner determines that one or more of such circumstances (a), (b), and (c) exists, he shall notify the district board, giving it a reasonable stated time in which to meet the objections specified in the notice. If the contract is not so changed within that time, it shall be disapproved by the commissioner. If the contract is approved the commissioner shall so notify the district board. The commissioner's action together with a statement as to whether or not a petition to review such action has been filed as hereinafter provided, shall appear in the proceedings of the next meeting of the district board, held after receipt of notice from the commissioner, and the proceedings shall briefly identify the contract approved or disapproved.

Subd. 6. The determination of the commissioner disapproving a contract shall be subject to the review of the state board of education, on the petition of the district board, made pursuant to its resolution.

Subd. 7. The determination of the commissioner approving a contract shall be subject to the review of the state board of education, on the petition of voters of such school district equal in number of five percent of those who voted at the last annual election or annual meeting of the district, except that there shall be at least five petitioners and that no more than 25 petitioners shall be required. Such petition must be filed in duplicate with the commissioner on or before the tenth day after the publication of the proceedings of the meeting of the district board which show the determination of the commissioner, the review of which is asked, or the thirtieth day after such determination, whichever date is earlier.

Subd. 8. Such petition shall:

(a) Identify the determination of the commissioner sought to be reviewed and the contract in question by the names of the parties to it, and

(b) Allege the grounds upon which the determination of the commissioner is claimed to have been erroneous, but such allegation may be on information and belief of the petitioners, and

(c) State the names, post office addresses, and voting residences of the petitioners, and

(d) State the person or persons, not more than three, and their respective post office addresses, who are authorized to receive for all of the petitioners any notices with respect to the review or any subsequent proceeding. A person, not a resident of the district, may be so named.

Subd. 9. Upon the filing of a proper petition, the commissioner shall set a time and place for hearing thereof, which shall not be less than ten nor more than 30 days after such filing. He shall cause notice of such hearing to be given by mail to the parties to the contract affected and to the person or persons named in the petition as authorized to receive notice, and in addition shall cause a notice thereof to be published in a newspaper qualified to publish proceedings of the district board concerned.

Subd. 10. The state board shall adopt rules governing the proceedings for review not inconsistent with the requirements hereof. Such rules shall be designed to give a full and fair hearing and to permit interested parties an opportunity to produce evidence relating to the issues involved. Such rules may provide that any question of fact to be determined upon such review may be referred to one or more members of the board or to an employee of the state board of education acting as a referee to hear evidence and report to the state board the testimony taken.

Subd. 11. The state board, or the parties to the proceedings, or any person designated to receive evidence upon a review shall have the same right to issue and procure subpoenas and administer oaths as are granted in proceedings before the department of labor and industry. There shall be a stenographic record made of all testimony given and other proceedings during such hearing, and as far as practicable, rules governing reception of evidence in courts shall obtain.

Subd. 12. The decision of the state board shall be in writing and the controlling facts found upon which the decision is made shall be stated in sufficient detail to appraise the parties and the reviewing court of the basis and reason of the decision. If it is the decision of the state board that none of the grounds of disapproval specified herein exist, the contract in question shall be approved; if it is the decision of the state board that one or more of those grounds exist, the contract shall be disapproved.

Subd. 13. The decision of the state board may be reviewed on certiorari by the district court of the county in which the school district or any part thereof is located, and the reasonableness of the state board's decision under all the circumstances of the case shown by the record will be judicial question of fact.

Subd. 14. The fact of approval or disapproval of a contract shall not be evidence in any civil or criminal proceeding growing out of the making or performance of the contract or related to the official conduct of the members of the district board. Proceedings or failure to proceed shall not preclude any civil or criminal act otherwise proper. Necessary costs and disbursements, exclusive of those incurred in the administrative proceedings, on review by certiorari shall be taxed against the losing party and in the event taxed against the state shall be paid from the appropriations made to the state department of education for the payment of special state aids.

[Ex1959 c 71 art 4 s 19; Ex1967 c 1 s 6; 1969 c 107 s 1]

REQUIRED READING

Operations--Expenditure Management

PURCHASE ORDER FORM

SPECIAL SCHOOL DISTRICT

PUBLIC SCHOOLS

DELIVER TO:

SEND INVOICE TO
Invoice Division

A COPY OF PREPAID FREIGHT BILL MUST ACCOMPANY INVOICE.

DATE
BID NO **VEND. NO.**
REQ. NO
W.O. NO.
BY **FUND**
ACCOUNT
CODE
TERMS

All transportation charges must be prepaid to destination

QUANTITY	ARTICLE OR SERVICE	UNIT PRICE	COST

VENDORS NOTE!

This purchase is made in accordance with terms, prices, and specifications shown above.
Each delivery slip, invoice, and correspondence must be identified with this order number.
In absence of any formal agreement, acceptor of this order assumes all liability on patent infringements or damage suits.
Direct purchases by school district are exempt from Minnesota Sales Tax. Sales to suppliers of the school district are not generally exempt. Acct. No. 8799838.

ORDER APPROVED BY:

SIGNED ____________________
DIRECTOR OF FINANCE

IM NO. 708 (35M) 1974

VENDOR'S COPY

13

SPECIFICATIONS

FOR

FURNITURE

1. BIDS: All bids must be submitted on and in accordance with forms provided by the board. All bids received after the time stated in the call for bids may not be considered and will be returned to the bidder. The bidder assumes the risk of any delay in the mail or in the handling of mail by employees of the school district. Whether the bid is sent by mail or by means of personal delivery, the bidder assumes responsibility for having his bid deposited on time at the place specified.

   All bids must be sealed. All bids shall be address to: "Anoka-Hennepin Independent School District No. 11, Box 191, Anoka, Minnesota 55303, attention: Edward L. Rust." Bid envelopes must be clearly marked "BID" together with the date and time of the bid opening. Telegraphed bids may be considered at the discretion of the school district. Telephoned quotations or amendments will not be accepted at any time.

2. TAXES: No charge will be allowed for federal, or state sales or excise taxes since the school district is exempt from such taxes.

3. PRICES: Prices shall be quoted net, with transportation and delivery charges fully prepaid by the bidder to destination indicated in the proposal proposal.

4. SCOPE: The contractor shall furnish the equipment and incidental work called for hereinafter all installed complete in all respects and ready for use in the building as directed and shall furnish all labor materials and skill necessary for the completion of the work in accordance with the specifications.

5. DESCRIPTION OF WORK: The work contemplated by these specifications is divided in the following general classifications:

Chairs
Wastebaskets
Desks
Stools
Tables

Each of these classificiations shall be bid upon separately. Each bidder may bid on one or separately on several of the items. Bids will be considered on each item separately. The board reserves the right to increase or to reduce the quantity on any item on the basis of the unit price at the time of awarding the contract.

6. AWARD OF CONTRACT: Awards will be made to the lowest responsible bidder to promote best the public interest, taking into consideration the reliability of the bidder, the quality and appearance of the materials, equipment or supplies to be furnished, their conformity with the specifications, the purpose for which required and the terms of delivery. The school district reserves the right to make the award of the contract in each case, in the interests of standardization, to the bidder other than the lowest.

The school district reserves the right to reject all bids, or any bid in whole or in part for cause, to waive technical defects, qualifications, irregularities and omissions if in its judgement and best interest of the district will be served.

7. TIME OF COMPLETION: Installation under these specifications shall be completed on or before dates as listed for each item.

8. SAMPLES, ILLUSTRATIONS, DESCRIPTIONS, ETC.: Specifications require that certain samples shall be submitted for examination and comparison. Such samples shall be delivered shortly before the time set for the opening of bids and shall be set up where directed by the owner. Each sample shall be accompanied by such description as may be necessary to show the kinds of materials and finishes, details of construction. Deviations, if any, from the specifications shall be called to the attention of the owner. Samples furnished by the successful bidder shall in each case, unless otherwise directed, remain on the premises in the owner's possession until after the final acceptance of the work under this contract, after which they shall be removed. Other samples shall be removed after the award of the contract.

9. MEASUREMENTS: The contractor, before proceeding with the work shall take all necessary measurements at the building, shall obtain all information necessary for the preparation and installation of his work. The contractor shall assume all responsibility for dimensions and the proper fitting of his work.

10. DELIVERY AND INSTALLATION: All work shall be installed complete, in place and ready for use. Movable furniture shall be placed in the rooms as directed by the owner.

10. DELIVERY AND INSTALLATION: continued:

All work shall be uncrated and cleaned, whole and sound and free of defects. All crates, packing materials, and debris resulting from the work shall remain the property of the contractor and shall be removed from the site and disposed of by him.

11. MATERIALS AND WORKMANSHIP: All work shall be executed in a thorough, substantial, workmanlike manner by workmen skilled in work of this type with the materials specified.

All work at the time of acceptance shall be clean, whole, sound, and undamaged, in good working order and ready for use.

Each contractor shall install his work complete as described and shall patch, clean, and make good all damages resulting from his work.

12. BID SECURITY: The bidder shall accompany his bids with a certified check, bid bond or cashier's check, payable to the Anoka-Hennepin Independent School District No. 11, in the amount of 5% of the bid submitted.

13. "OR EQUAL CLAUSE": Certain processes, types of equipment, or kinds of materials are described in specifications by means of trade names and catalog numbers. In each instance where this occurs, it is understood and inferred that such description is followed by the words "or equal". Such method of description is not intended to exclude any other process, type of equipment, or kind of materials, but is intended merely as a means of establishing a standard of comparison.

14. INSTALLATION: Where equipment is called for to be installed under this contract, it shall be placed and leveled, securely fastened into place where called for in the drawings as directed by the owner. The contractor shall be responsible for obtaining dimensions and other such data which may be required to assure exact fit to work under another contract or as intended by the owner.

15. PAYMENTS: Payment shall be made after completion of all obligations under the contract, acceptance thereof by the owner.

REFERENCES

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Conley, R. W. The economics of mental retardation. Baltimore & London: Johns Hopkins University Press, 1973.

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Johns, R. L. Alexander, K., & Jordan, K. (Eds.). Financing education--fiscal and legal alternatives. Columbus, Ohio: Charles E. Merrill Publishing Co., 1972.

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Minnesota Statutes, 1974.

Popovich, P.S., & Krafts, I.J. School district investments -- legal citations, 1972.

EVALUATION

NAME ______________________________ DATE ______________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

Nothing new:

Inaccurate:

Redundant:

Hard to Read:

Hard to Understand:

3. Put a check in the proper space. I would recommend:

____ A) more or other required readings

____ B) fewer or other required readings

____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

_____ A) Yes

_____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

EVALUATION

NAME ______________________________ DATE __________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ____________________

EXERCISE NUMBER(S) ____________________

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Inaccurate:

Redundant:

Hard to Read:

Hard to Understand:

3. Put a check in the proper space. I would recommend:

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4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

EVALUATION

NAME ______________________________ DATE ______________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

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EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ____________________

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Hard to Understand:

3. Put a check in the proper space. I would recommend:

____ A) more or other required readings

____ B) fewer or other required readings

____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

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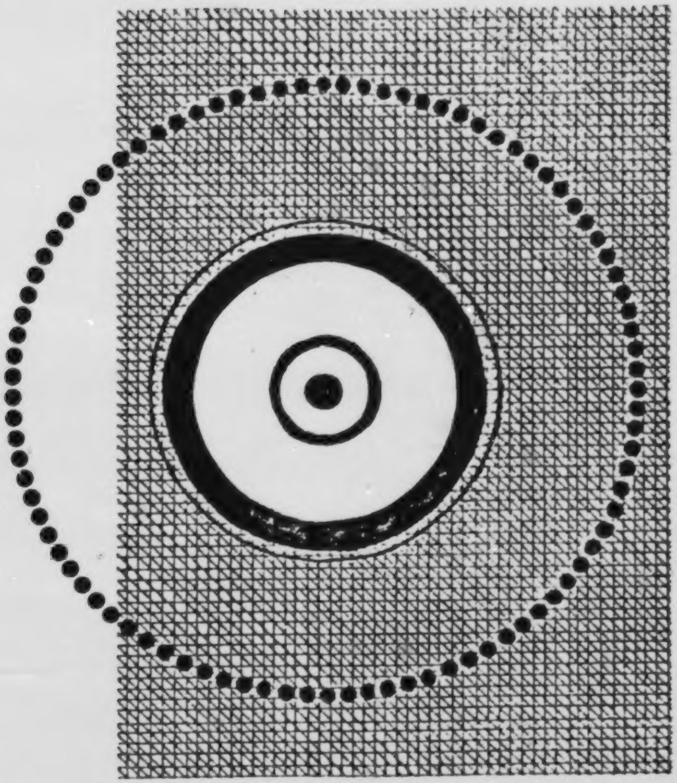
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

[illegible]. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

FISCAL MANAGEMENT

Objective 4



Special Education Administration

Training Program

College of Education

University of Minnesota

COURSE AUTHORS:

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RECORDKEEPING AND REPORTING

PREFACE

FISCAL MANAGEMENT is one of the three courses in the Special Education Administrator Training Program. The training was developed as part of a three-year project, and this is the first application of the competency-based education model. It is designed so that revisions can be made according to objectives and the instructional needs of the participants. The student, course author and pre/post test assessments will contribute to the evaluation of this material.

The competency areas for the fiscal management course were empirically derived from the job of the special education administrator. And although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Sources of Revenue
Budgeting Expenditures
Managing Funds
Recordkeeping and Reporting

Each of the above has been independently designed so that the fiscal management course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction--including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instructional material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

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IV

RECORDKEEPING AND REPORTING

In the previous objectives we have considered many topics which are important to the preparation of the budget. Sources of revenues and income management has been detailed. Expenditure planning and expenditure management were also presented to complete the discussion of the three main components of the budget process.

When all the data is available, the next step is to assemble the preliminary budget document. Objective IV will look at budget preparation as well as budget presentation, Keep in mind that the budget document is not going to be viewed as simply an accounting process rather, the budget is going to communicate your goals and how you propose to accomplish the goals.

Our main interest points toward preparation and presentation of the budget document. The budget document will be viewed as a tool to communicate the program, cost of the program and sources of funding for the program. When the objectives of this section are realized, you will be able to:

- identify the data necessary for the budget document;
- assemble the data in a format which communicates the program, cost of the program and sources of funding;
- present your portion of the budget and justify the allocations in terms of programs; and
- understand the entire budget process and how your area of responsibility fits in the total scheme.

A. BUDGET PREPARATION PROCESS

1. REVIEW OF BUDGET COMPONENTS

Preparation of the budget starts long before the numbers begin to take shape in the district offices. No matter what the finished product is called--an operating budget, a program budget, a responsibility plan, or a functional budget--the first step is a methodical planning activity. Current programs are scrutinized along with new programs needed in the coming year or projected for the future. This step may involve few people, or it may be expanded to encompass staff, administrators and community. The approach will not be identical in every community, but the emphasis will be on programs, which is the first step in budget preparation. The exact nature of a program definition will vary from district to district. Some communities may define the program in general terms while others may have a detailed explanation. The point is, before any detailed work on the financial plan may begin, it is necessary to define the program in terms acceptable to the community.

The details of the expenditure plan begin to take shape once the program dimensions are set. Some budgets may be tentative or developmental and will suggest a series of alternative approaches. In other cases the exact program specification will have been defined or agreed upon previously. Developing the spending plan is merely costing out a program or a series of program alternatives. In addition to possible cost differences, the proposed budget plan may indicate advantages and disadvantages of program alternatives.

Resource identification is also an important aspect of the total budgeting process. While it has been noted that program is the basis for the budget and for expenditure planning, the ability to fund the program cannot be overlooked. Due to tax limitations or an unwillingness to raise taxes at the local level, the amount of money is many times determined first and the program is then adjusted to fit; and in some cases, developing the budget out of the program would help to overcome this situation. Regardless of the situation, an in-depth analysis of program will aid in focusing on overall needs, rather than only concentrating on the process of allocating available dollars.

It was established earlier that budgeting is a continuous process. In line with the ongoing activities discussed, the concept of a calendar of budget events was emphasized in order to insure systematic and timely development of budget data. Worksheets, forms and instruction booklets provide additional useful assistance to those persons involved in the budget activities.

As budget data is developed it should be reviewed by each level in the administrative organization. The purpose of this review is threefold: to verify detail; to review and challenge the justifications; and to insure that data is understood. The budget should be reviewed in detail by each supervisor. In addition, supervisors should conduct a discussion with each subordinate submitting a budget proposal. Any changes in the budget request should be discussed and understood by both parties at the time of the discussion.

2. DEVELOPING THE BUDGET DOCUMENT

A minimum requirement for all school districts is to develop a budget to meet the legal reporting requirements of the state. While some format change is indicated in the near future, the requirement to build a budget based on functional categories by fund still exists. In a functional budget format, expenditures are categorized by functional areas such as expenditures for administration, instruction, operation, maintenance, transportation, etc. The difficulty with this format is immediately apparent when one is interested in determining the cost of a given program. For example, the costs of operating a given junior high school are found in several functional categories and are not aggregated in the reporting format required by the state.

One important decision is to determine the shape of the budget for local purposes. In some cases the format required by the state will be adequate, and in other cases the information required will necessitate a second format designed specifically for local district purposes. The exact nature of the format will be determined at the local district level. The format may be based on either a further refinement of the state required reporting system, or some type of a program format. It is important to note here that the term *program* must be defined by the user. *Program* may be as narrow or broad as desired. For example, a junior high school may be considered a program area for which costs might be desired. Further refinement of this area might be to define the major departments in the junior high as the program. In this example a format is established where the smallest element of program would be a department, i.e., language arts, math, social studies, special education, reading, etc.

Through the use of computers and the crosswalk concept, it is possible to actually develop two or more budget formats simultaneously. Simply stated, the crosswalk is a multiple coding technique wherein the local program account is coded to the state reporting format and stored in the computer. The basis for operation is the local program format. Whenever reports are required, the information can be retrieved from the data bank in the desired format.

The absence of computer access does not eliminate the potential for developing multiple budgets. The amount of detail that can be managed in a manual system on an accounting machine, however, is the limiting factor. Once the decision is made to adopt a detailed program format for budget purposes, the input of data required to support the system will increase significantly.

In summarizing budget formats, it should be apparent that the budget may be presented along the lines of state reporting requirements or that local alternatives for format may also be developed. This will depend on the local district's information needs and the resources available to manage the data.

3. PUBLIC BUDGET DOCUMENT

Reference to a public budget document implies a full and complete public disclosure of all budget information. The reason for discussing a public budget document is to bring to your attention the very real need for generating some type of condensed budget publication to communicate what is contained in the legal or management budget. If a citizen is interested in reviewing the complete detail of information supporting the public document, this should be provided upon request.

The public budget document focuses upon the goals of the various departments. Where revisions have been made or are needed, they should be noted in a comment or narrative section. While the budget document tends primarily to emphasize programs and expenditures, attention must also be directed to sources or revenue. A concluding section of the budget should contain a reconciliation of funds. This is where the integrity of the budget is generally demonstrated. Occasionally, funds may be insufficient to present a balanced budget. In any event, the manner in which the program will be supported must be made explicit in order to demonstrate that the budget is financially responsible.

4. BUDGET CONTENTS AND FORMAT

The previous section dealt with some of the major elements related to program format. This section will look at budget contents and format in terms of information included in various analyses and the manner in which the information is presented.

In some cases, the budget document presents historical or actual data as well as estimated or projected data. Inclusion of the past year actual data tends to provide a background or give some perspective to the budget estimates. Page format suggested for displaying expenditure and receipt data is as follows:

- Current Year Budget
- Current Year to Date Totals
- Proposed Budget for Next Year
- Budget Increase or Decrease and Explanation

The data may be arranged by various accounts included under department of program budgets. In Budget Increase or Decrease and Explanation, explanations related to program and objectives for the proposed budget may be inserted. Since staff comprises well over 75 percent of a budget, consideration should be given to including a position count as part of the department budget display; and included with the budget may be a letter of transmittal from the official responsible for preparing the budget. The budget should have a title page and a table of content, indicating the various sections as well as numbered pages.

5. PRESENTATION AND INTERPRETATION

The development of a budget, with its presentation and interpretation, is an administrative function delegated to the executive officer by the elected board. This does not imply that the board will not be involved in development activities. Many activities incorporated into a proposed budget are the direct result of previous program decisions by the board. New programs may be mounted or dropped by board action under the leadership of its executive officer. In the proposed budget the existing programs and approved or recommended program changes are assembled with cost data for review and approval of the board. It is the executive's function, assisted by his staff, to assemble and recommend to the board the program with resulting costs for the next year. Ideally, the recommended program--after assessing resources available and program needs of the community--is the optimal possibility.

The proposed budget, as recommended by the superintendent, is a basis for action by the Board of Education. After receiving the recommendation, the board will review and deliberate the budget proposal. Depending upon district practice, the staff will provide assistance in interpreting the budget proposal to the board. It is unlikely that all questions and answers can be anticipated for inclusion in the budget materials. In some cases answers can be provided immediately; in others, additional research is needed to provide answers at a later meeting. In most cases the board will devote several meetings to a discussion of the proposed budget so the public interest is best served by the budget discussion centering on program. This way, citizens are informed of the various programs and their related costs.

As was pointed out, the proposed budget presented by the chief executive represents a recommendation on programs. The program embodies recommendations submitted by the staff and accepted by the executive. In effect, the budget is based on a series of judgments made by the staff and the executive. The policymaking body should not enter into making these judgements, but should hold the staff responsible for its decisionmaking authority. In the event that changes in the budget are necessary, the executive should be requested to re-submit based upon his/her judgment.

6. ADOPTING THE BUDGET

The final step in the preparation of the budget is the adoption by the Board of Education The Board of Education financial reports are prepared for board adoption on a periodic, usually monthly, basis. These reports provide a vehicle for the board to moniter the progress of the actual revenue and expenditures against the plan. Once adopted, the budget becomes the program and financial plan for the school district. Administration is thus authorized to proceed with the necessary activities to carry out the programs as well as establish appropriate monitoring techniques to insure that funds are handled efficiently.

B. DETAILED FINANCIAL RECORDS, CLAIM PROCESS, AND TUITION RATE

1. MAINTAINING AND FILING OF DETAILED FINANCIAL RECORDS

To satisfy present statutes and generally accepted accounting and auditing principles, school districts maintain source documents with proper support covering all financial transactions. Normally, expenditure supporting documents are filed by vendor name, check number, and revenue; these are then filed by date and receipt number. This level of detail is needed to satisfy auditors and to satisfy specially funded projects or programs.

2. CLAIMING REIMBURSEMENT OF AIDS

Special education categorical aids and federal grants require the completion of very specific claim forms for submission and reimbursement.

a. STATE AIDS REIMBURSEMENT. Assuming that all programs have previously been submitted to the State Department of Education and approved, hypothetical records have been prepared for you to complete the necessary claims for special education aids for the programs conducted during the regular school term. (Separate claims are required for summer school programs.) When the reimbursement check is received from the state, it should be verified against the claim form previously submitted.

To describe the programs for which aids are claimed, the following schedules of expenditures are included in the reading material:

- Reimbursement Pattern Guideline Material;
- Instructions For Completing F65-105;
- Instructions For Completing F65-108;
- School Enrollment and School Year;
- Special Education Personnel Employed and Program Approved;
- Number of Pupils Served in Special Education Program;
- Contracted Services;
- Tuition Paid to Other School Districts Within the State; and
- Expenditures for Instructional Materials, Supplies, and Equipment.

b. *FEDERAL AID REIMBURSEMENT*. The purpose of this section is to familiarize you with the entire application and reporting procedure that accompanies any federally funded project and to enable you to make peace with your business office which probably shoulders the responsibility for preparing the fiscal reports.

The use of federal funds requires the completion of certain report forms. While the fiscal nature of these reports may seem of secondary importance, they do have a legitimate purpose. Reports assure uninterrupted funding of work and account for any and all federal dollars expended. Fiscal reports for all federal projects are basically the same. Consequently, if you have followed any single program through from start to finish and filed the necessary reports, you have gained useful experience.

For the purposes of this section, the following has been provided: a hypothetical, approved program budget; a hypothetical, chronological record of obligations and payments -- what was ordered, when, from whom, how much was paid out, for what, to whom and when; and three types of fiscal report forms -- two quarterly forms and one completion or final form.

With regard to the budget, which has already been approved by the State Department of Education, budgets are approved on line items. This means that while deviations in expenditures are permitted, they may not exceed 10 percent of any line item in the original budget. The total budget, of course, cannot be exceeded.

3. CALCULATION OF TUITION RATE

When a pupil is enrolled in a special class in a school district other than his district of residence, the school district providing the service makes a tuition charge to the child's resident district.

This tuition charge is not reimbursed. The special education reimbursement is paid only to the district providing the service; however, the child's resident district benefits since the reimbursement lowers the tuition charge. The resident district continues to draw the foundation aid.

The tuition rate to be charged for any handicapped child shall be the actual cost of providing special instruction and services to the child including a proportionate amount for capital outlay and debt service minus the amount of aid for handicapped children received on behalf of that child. (Minnesota Statues, 1959.)

4. COMPUTATION OF STATE, FEDERAL, AND CATEGORICAL STATE AIDS

The specific information needed to apply for these aids is contained in Minnesota Federal/State Programs Guide for Elementary and Secondary Schools (1976). This updated information is made available to provide for information regarding calculations in areas including foundation aids, special education reimbursement, transportation costs, and all other state and federal programs which are usually the responsibility of the Director of Special Education.

C. REVIEW OF MATERIAL

When the main components of the budget process are complete and the data available, the next step is to assemble the preliminary budget document. Objective IV details the budget document process—its preparation, its presentation, and its adoption. It also details financial records, claim process and tuition rate.

Upon completion you will hopefully be able to plan and maintain a system of recordkeeping and reporting which includes the documentation of need for services, formal requests for state and federal funds and reporting of services provided and entitlement for reimbursement as required by state and federal regulations.

All the readings necessary to accomplish this objective have been provided along with sample forms that are needed for the completion of the budget document.

WRITTEN ASSIGNMENT

Reporting

1. As a member of the school administrative staff, you are interested in developing a proposal to improve understanding of the school budget and specifically the special education section. In past years the board has discussed the budget at its regular meetings in June but with little interest on the part of the community. Describe in your proposal a process for presentation and discussion of the special education budget.

Claim Process

1. Complete forms F65-105 and F65-108 for the regular school term 1973-74 which are in readings.

2. Calculate the special education aid for all expenditures incurred by the school district during this term, with the exception of the separate summer claim. Insert the aid earned in the column headed "Leave Blank" or "For State Use Only" on the right-hand side of the pages of both forms. In completing this exercise, you should be able to determine the total special education aid due to the school district for the programs conducted during the regular school term.

3. Assume that you administer a ten-month project that runs from August 16, 1974, to June 15, 1975, with quarterly periods beginning on August 16, October 1, January 1, and April 1. At the end of each quarter you must file these forms: F24-48 Request for Advance or Reimbursement which is essentially an account of federal funds already expanded, on hand, or needed; F24-50 Financial States Report which is a report of all costs incurred in the project during a particular quarter. (In addition the local district will probably want to maintain F24-18 Report and Record of Local Expenditures to

facilitate the audit of the program.); and F24-49 Completion Report which is a cumulative record of expenditures for the entire period. This report is due at the conclusion of the project. Prepare these forms and submit them as the exercise.

Federal funds are provided in advance and during the course of the program, as opposed to state aids which are reimbursed. For the first quarter of the project you are provided roughly one-fourth of the federal funds available for your program, in this case, one-fourth of $21,120 would be $5,280. Additional amounts are issued upon submission of the quarterly report F24-48.

With regard to the budget, which we here assume to have already been approved by the State Department of Education, budgets are approved on line items. This means that while deviations in expenditures are permitted, they may not exceed 10 percent of any line item in the original budget. The total budget, of course, cannot be exceeded.

4. Using the SDE Form Y included with the required reading and by obtaining a copy of the latest years Annual Financial Report Form No. F29-2a for your school district, calculate the authorized tuition rate PPU in ADM for 1973-74.

REQUIRED READING

Reporting

1. Adopted Budget Appropriations.
2. Alioto, R. F., & Jungherr, J.A. Operational PPBS for education. New York: Harper & Row, Inc., 1971.
3. Approved Operating Budget: 1973-1974.
4. Board of Education Financial Reports.
5. Linn, Henry H. School business administration. New York: The Ronald Press Co., 1956.
6. Manual of instructions for uniform financial accounting for Minnesota School Districts. St. Paul: Minnesota State Department of Education, 1973.
7. Osview, L., & Castetter, W.B. Budgeting for better school. Engle wood Cliffs, N.J.: Prentice-Hall, Inc., 1965.

Claim Process

1. Instructions for Completing F 65-105, Minnesota State Department of Education, Special Education Section, May, 1974.
2. Instructions for Completing F 65-108, Minnesota State Department of Education, Special Education Section, June, 1973.
3. Notification of Project Budget Approval, Title VI Funds.
4. 1973-74 State and Local Elementary-Secondary Maintenance Cost and Authorized Tuition Rate per Pupil Unit in Average Daily Membership Form Y (Tuition Rate Worksheet).
5. Sample Forms.

REQUIRED READINGS

1

ADOPTED BUDGET APPROPRIATIONS
JULY 1, 1973 THROUGH JUNE 30, 1974

Account Number	*Account Description*	*Actual Expenditures 1972-73*		*Adopted Budget 1973-74*	
		Pos.	*$*	*Pos.*	*$*
APPROPRIATIONS					
SYSTEMWIDE ADMINISTRATION					
2011	Salary-Board Members	7	$ 38,279	7	$ 45,500
2012	Salary-Superintendent	1	42,706	1	45,000
2013	Salary-Legal Services	3	81,056	3	82,500
2014	Salary-Other Adm. Personnel	361	4,356,041	385	4,759,571
2021	SBE Adm. Expense		58,331		96,420
2024	Contracted Services-Other		98,940		296,305
2030	Other Expenses		980,481		1,500,147
	TOTAL	372	$ 5,655,834	396	$ 6,825,443
AREA ADMINISTRATION					
2110	Salary-Area Supts and Clerical	20	$ 327,325	26	$ 393,835
2130	Other Expenses		14,988		28,635
	TOTAL	20	$ 342,313	26	$ 422,470
INSTRUCTION					
2211	Salary-Supervisors	94	$ 1,852,322	108	$ 2,362,815
2212	Salary-Principals	529	9,778,349	515	10,330,912
2213	Salary-Teachers	9,355	103,810,558	9,668	117,783,831
2214	Salary-Other Instr. Personnel	903	12,341,268	1,072	15,407,830
2215	Salary-Voc/Tech/Adult Personnel	837	12,052,236	1,023	15,506,276
2216	Salary-Substitutes		91,679		
2217	Salary-Instr. Support Personnel	31	327,852	33	400,079
2220	Salary-Sec's and Clerks	1,894	10,587,215	1,727	12,293,358
2231	County Free Textbooks		107,340		118,339
2232	State Free Textbooks		1,451,155		1,444,112
2241	Audio-Visual Supplies		79,278		100,664
2242	Periodicals and Newspapers		88,265		137,349
2243	Library Expense		83,883		147,066
2250	Teaching Supplies		1,602,011		3,297,835
2260	Other Expenses		3,926,203		5,918,275
2270	Contracted Services		218,415		339,836
	TOTAL	13,643	$158,398,029	14,146	$185,588,577

Account Number	Account Description	Actual Expenditures 1972-73 Pos.	Actual Expenditures 1972-73 $	Adopted Budget 1973-74 Pos.	Adopted Budget 1973-74 $
APPROPRIATIONS (Cont'd)					
OPERATION OF PLANT					
2310	Salary	1,698	$ 9,995,047	1,805	$ 13,746,257
2320	Contracted Services		18,436		64,933
2330	Fuel Oil		101,886		276,790
2340	Utilities		4,383,307		6,368,771
2350	Custodial Supplies		451,413		640,158
2360	Other Expenses		37,691		131,782
	TOTAL	1,698	$ 14,987,780	1,805	$ 21,228,691
MAINTENANCE OF PLANT					
2410	Salary	530	$ 4,612,061	568	$ 5,715,149
2420	Contracted Services		323,504		805,582
2430	Other Expenses		1,119,379		1,564,205
	TOTAL	530	$ 6,054,944	568	$ 8,084,936
AUXILIARY SERVICES					
2510	Pupil Transportation Services	339	$ 2,270,896	369	$ 2,928,498
2520	Food Servs (Fed & St Lunch Fnds)	28	6,697,943	28	5,183,005
2530	Attendance Services	11	98,885	11	127,953
2540	Health Services	2	48,669	2	68,367
	TOTAL	380	$ 9,116,393	410	$ 8,307,823
FIXED CHARGES					
2610	Insurance		$ 5,112,582		$ 5,887,500
2620	Rental-Building and Land		124,693		108,140
2630	Interest on Current Loans		21,037		21,037
2640	Commissions-Tax Assessor		4,097		
2660	Contributions to Retirement		13,474,900		16,687,556
	TOTAL		$ 18,737,309		$ 22,704,233
2700	Community Schools		$ 208,300		$ 349,233
OUTGOING TRANSFERS					
3030	To Scholarship & Self-Ins. Funds		$ 1,116,085		$ 1,000,000
3140	To Part III-Capital Improvement		8,362,274		4,420,905
3150	To Part IV Contracted Programs		3,014		
	TOTAL		$ 9,481,373		$ 5,420,905
	TOTAL APPROPRIATIONS & TRANSFERS	16,643	$222,982,275	17,351	$258,932,311
BALANCES AT CLOSE OF YEAR					
	Unappropriated		$ 10,280,054		$
	Stores		1,544,619		1,544,619
	Encumbrances		1,069,961		
	Reserves				10,462,840
	TOTAL		$ 12,894,634		$ 12,007,459
	TOTAL APPROPRIATIONS, TRANSFERS AND BALANCES	16,643	$235,876,909	17,351	$270,939,770

APPENDIX A

APPROPRIATION INCREASES DUE TO PROGRAM IMPROVEMENTS INCLUDED IN THE ADOPTED BUDGET

SUMMARY

PROGRAM FOR STUDENTS		$ 19,788,573
Regular Programs	$ 12,158,309	
Special Programs	5,867,653	
Other Direct Student Services	1,463,248	
Administration of Student Programs	299,363	
OTHER SCHOOL DISTRICT PROGRAMS		$ 5,337,363
School Plant Services	2,434,325	
Direct Support Services to School-Based Staff	768,151	
Systemwide Support		
Data Processing Services	304,489	
Fiscal Services	191,326	
Internal Services	135,122	
Planning & Evaluation	95,934	
Staff Services	11,560	
General Administration	890,506	
	$ 1,628,937	
Community Services		
Community Schools	$ 460,950	
Community Television	45,000	
	$ 505,950	
TOTAL INCREASES DUE TO PROGRAM IMPROVEMENTS		$ 25,125,936*

*Includes adjustment for cost of living increase.

Appropriation increases due to program improvements above 1972-73 year levels are briefly described within this section. These program improvements coupled with built-in cost increases, the cost of living salary increase, the increase in reserves, represent the purposes for which appropriation increases were utilized.

The numbering of items does not represent a priority order but is included for the sake of quick reference.

PROGRAMS FOR STUDENTS

		Program Number
REGULAR PROGRAMS		
1. FULL DAY KINDERGARTEN STAFFING	$1,096,613	6000
Provides for an increase of 85 kindergarten teachers, which would permit all elementary schools with available facilities to offer a full-day program. Off-setting revenue for these positions is available through FTE provisions.		
2. SWRL MATERIALS AND SUPPORT*	$ 65,205	9300
Provides classroom materials to schools and a teacher on special assignment position to the Division of Instruction to provide support to the area offices and the schools in implementing the SWRL Kindergarten program.		
3. SCHOOL VOLUNTEER PERSONNEL	$ 48,815	9681
Extends the school volunteer program with local funds to the three areas (South, Southwest, and Northwest) not served by the federal project. Provides three teachers on special assignment and related materials and supplies.		
ELEMENTARY SCHOOL PROGRAMS		
4. REDUCED TEACHER-PUPIL RATIO IN GRADES 1-3	$2,556,604	6010
Provides for a reduction in teacher-pupil ratio for Grades One, Two, and Three from 1:31.5 to 1:28 pupils in September membership. This change in staffing ratios represents a move toward staffing schools in a manner which is consistent with FTE weighting factors. 198 additional teachers will be assigned to these grade levels under this staffing plan.		

REQUIRED READING

Reporting

2

DOCUMENTING: HOW TO PREPARE THE PPBS DOCUMENT*

The PPBS document represents the synthesis of the planning, programming, and budgeting activities of a school district. It can serve as a powerful communications instrument and may also serve as the plan of action for the operation of the school system. The information generated from a PPB system will be useful for decision making only if it is well organized and readily retrieved. Thus, a simplified information system should be installed.

The following types of information are essential to utilizing the PPB system:

- objectives, priorities, and evaluation data;
- multiyear resourse requirements based upon existing programs;
- program change proposals and related fiscal information; and
- program analysis studies that have been completed for selected programs.

A PPBS summary serves as a simple synopsis of the most relevant program data. Following is the suggested format for the PPBS summary document:

- title page;
- table of contents;
- statement of objectives of school district;
- board of education message;
- description of PPBS and the district's program structure;

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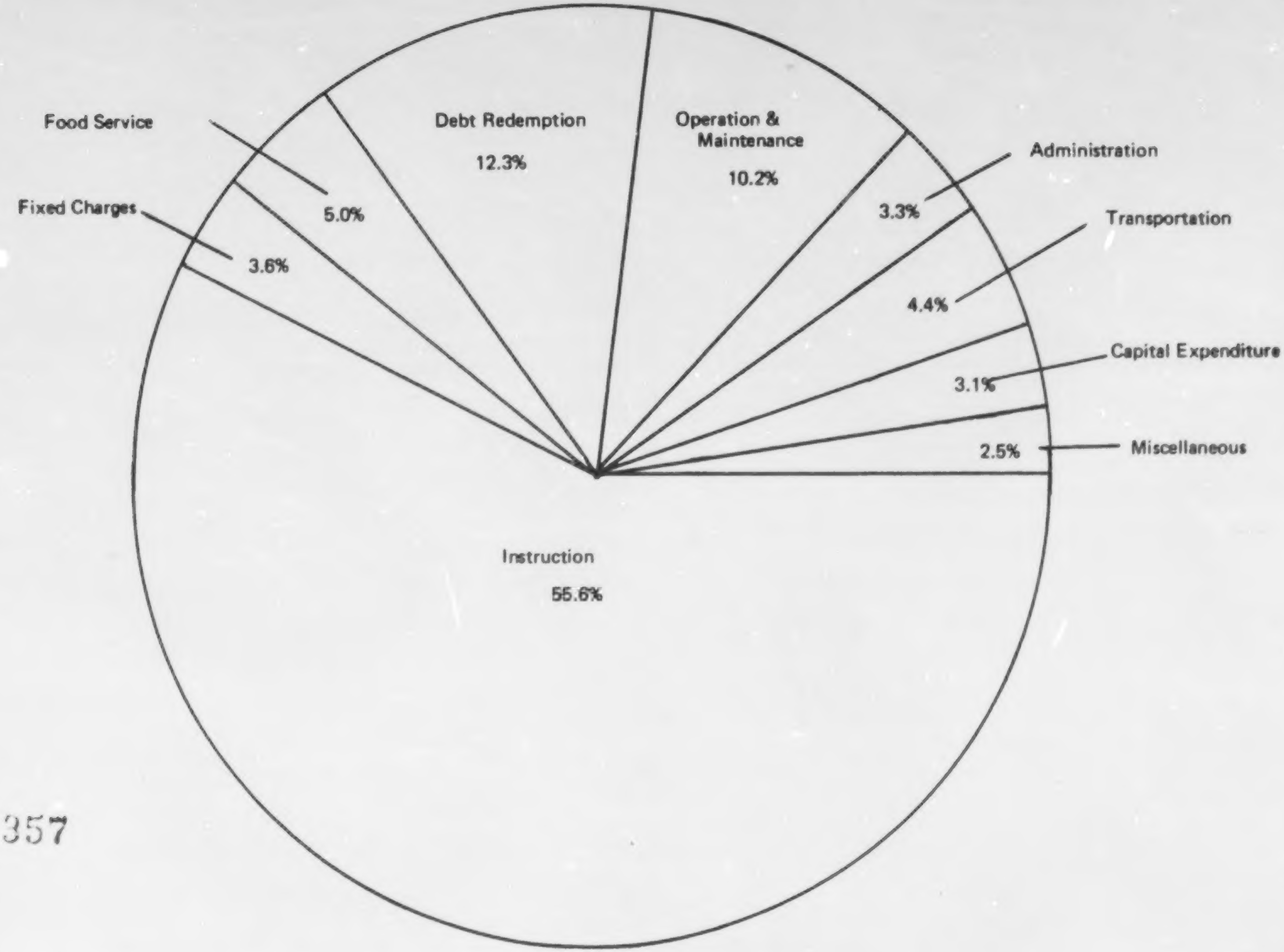
*Alioto, R.F. & Jungherr, J.A. Operational PPBS for education. New York: Harper & Row, Inc., 1971.(Summary)

- summary tables to provide quick review of entire document;
- some detailed information on each program;
- revenue section;
- expenditures section; and
- a comprehensive index.

APPROVED OPERATING BUDGET

1973-1974

WHERE WE SPEND OUR DOLLARS



SUMMARIZED COMPARISON OF DISBURSEMENTS

	1972-73		1972-73		1973-74		Budget Difference	
	Actual	%	Budget	%	Budget	$	Increase (Decrease)	%
Administration	$ 529,010	3.3	$ 594,695	3.7	$ 558,235	3.3	$ (36,460)	(6.1)
Instruction	9,160,991	57.6	9,419,682	57.9	9,537,106	55.6	117,424	1.2
Health Services	55,443	.3	56,449	.3	57,850	.3	1,401	2.5
Operation	1,443,836	9.1	1,470,790	9.0	1,567,741	9.1	96,951	6.6
Maintenance	199,513	1.3	204,929	1.3	183,485	1.1	(21,444)	(10.5)
Fixed Charges	547,964	3.4	530,636	3.3	611,248	3.6	80,612	15.2
Community Services, Outgoing Transfers and Abatements	164,641	1.0	150,419	.9	198,445	1.2	48,026	31.9
Federal Programs	150,788	1.0	139,497	1.0	190,026	1.0	50,529	36.2
Total General and Federal	12,252,186	77.0	12,567,097	77.4	12,904,136	75.2	337,039	2.7
Food Service	761.067	4.8	686,625	4.2	852,775	5.0	166,150	24.2
Transportation	703,874	4.4	$ 753,451	4.6	758,543	4.4	5,092	.7
Capital Expenditure	428,995	2.7	477,242	2.9	537,803	3.1	60,561	12.7
Debt Redemption	1,759,040	11.1	$ 1,775,061	10.9	2,103,106	12.3	328,045	18.5
TOTALS	$ 15,905,162	100.0	$ 16,259,476	100.0	$ 17,156,363	100.0	$ 896,887	5.5
Budget Increase Over Prior Year					896,887			
Increase Percent						5.5%		

ESTIMATED DISBURSEMENTS

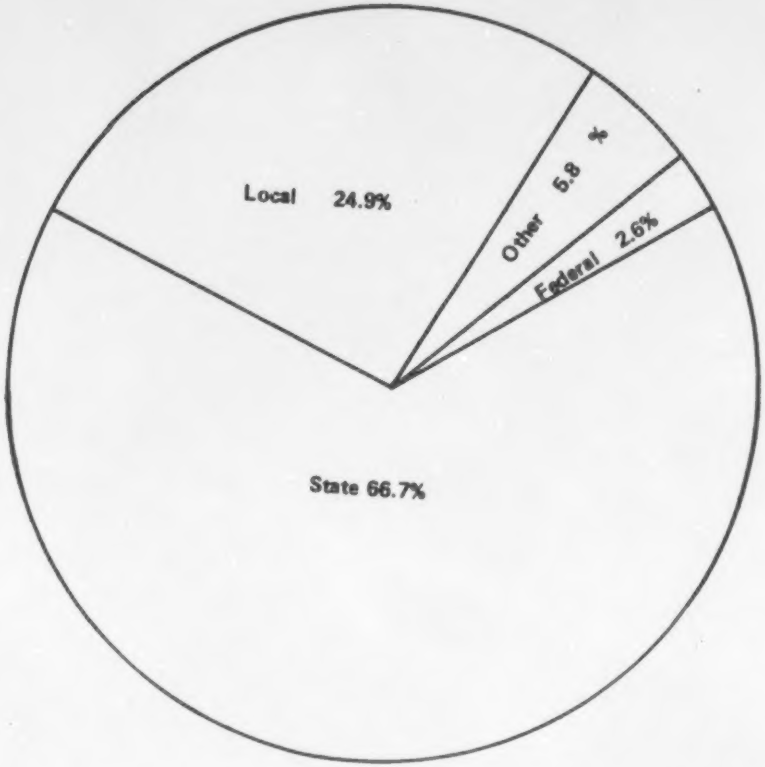
	1972-73 Budget	1973-74 Budget	Increase (Decrease)
GENERAL AND FEDERAL FUND			
Administration - Systemwide general regulations, direction and control of school district affairs	$ 594,695	$ 558,235	$ (36,460)
Salary Adjustments			11,340
Reclassification of Central Printing to Instruction			(31,300)
Other - Supplies, Legal, Audit			(16,500)
Instruction - Those activities dealing directly with or aiding in teaching of students	9,419,682	9,537,106	117,424
Salary Adjustments			182,193
Salaries Over-budgeted in 1972-73			(69,869)
Supplies and Materials			(44,000)
Reclassfication of Central Printing to to Instruction			31,300
Contracted Services, In-Service Education			5,800
Other Expenses			12,000
Health - Activities in field of physical and mental health which are not direct instruction	56,449	57,850	1,401
Salary Adjustments			1,101
Supplies and Other Expense			300
Operation - Housekeeping activities concerned with keeping plant open and ready for use	1,470,790	1,567,741	96,951
Salary Adjustments			36,251
Utilities			71,700
Supplies and Other Expense			(11,000)
Maintenance - Keeping grounds, buildings and equipment at original completeness	204,929	183,485	(21,444)
Salary Adjustments			3,160
Replacement of Equipment			(34,004)
Repair of Equipment and Supplies			9,400
Fixed Charges - Expenditures of a generally recurrent nature which are not readily allocable to other categories	530,636	611,248	80,612
Fringe Benefits			69,783
Property Insurance			10,829

Estimated Disbursements

GENERAL AND FEDERAL FUND (Continued)	1972-73 Budget	1973-74 Budget	Increase (Decrease)
Community Services, Outgoing Transfers and Abatements, Adult Education, Summer School	$ 150,419	$ 198,445	$ 48,026
Community Education			8,026
Summer School			20,000
Tuition			20,000
Federal Programs	139,497	190,026	50,529
NDEA Title III			(20,000)
ESEA Title I			75,000
ESEA Title III			(4,471)
TOTAL GENERAL AND FEDERAL FUND	**$12,567,097**	**$12,904,136**	**$ 337,039**
Food Service Fund - The preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities	$ 686,625	$ 852,775	$ 166,150
Salary Adjustments			9,850
Employee Benefits			37,800
Food			120,000
Utilities and Equipment			(1,500)
Transportation Fund - Conveyance of pupils to and from school activities	753,451	758,543	5,092
Salary Adjustments			698
Transportation Expense			4,394
Capital Expenditure Fund - The acquisition of fixed assets or additions to fixed assets	477,242	537,803	60,561
Site Improvements			(32,900)
Site Assessments			58,993
Building Improvements			(31,506)
Replacement of Equipment			65,433
Movable Equipment			541
Debt Redemption Fund - Expenditures for retirement of Bond Principal and Interest	1,775,061	2,103,106	328,045
Bond Principal			424,168
Bond Interest			(96,123)
TOTAL DISBURSEMENTS	**$16,259,476**	**$17,156,363**	**$ 896,887**

WHERE WILL THE MONEY COME FROM?

Local Taxes		
Maintenance	$ 2,089,371	12.3%
Transportation	128,395	.8
Capital Expenditure	310,711	1.8
Debt Redemption	1,686,561	10.0
Total Local Taxes	**4,215,038**	**24.9**
State Aids		
Endowment Fund Apportionment	198,969	1.2
Foundation Aid (Inc. Summer School)	9,295,029	54.8
Transportation - All Aids	529,190	3.1
Special Education (Inc. Summer School)	340,000	2.0
Homestead Credit & Ag. Land	853,994	5.0
Vocational	80,000	.4
Food Service	7,000	.1
Other	12,400	.1
Total State Aids	**11,316,582**	**66.7**
Federal Aids		
Federal Programs	210,025	1.2
Food Service	235,000	1.4
Total Federal Aids	**445,025**	**2.6**
Other		
Sale of Lunches	576,500	3.4
Investment Income	193,000	1.1
Student Fees, County Apportionment and Miscellaneous	212,435	1.3
Total Other	**981,935**	**5.8**
TOTAL RECEIPTS	**$16,958,580**	**100.0%**



ESTIMATE OF STATE FOUNDATION AID ON CASH BASIS

Net Holdback

10 % of 1972-73 Net Aid	Regular Units	$ 881,545	
	AFDC Units	18,340	
			$ 899,885

Per Pupil Units in ADM Adjustment

15,606	Actual PPU in ADM in 1972-73	
15,574	1972-73 Estimate PPU in ADM used for basis of aid payment during 1972-73	
32	@ $750.00	24,000

1973-74 Aid Formula

15,949	1973-74 Estimated PPU in ADM	@ $788.00	$12,567,812	
489	AFDC PPU in ADM	@ $394.00	192,666	
			12,760,478	
Less:	30 Mills on 1971 EARC of $110,863,587		(3,325,908)	
	Maximum Aid		9,434,570	
Less:	10% Holdback		(943,457)	
	Endowment (1972-73 Estimated ADM of 13,722 @ $14.50 Est.)		(198,969)	
	Net Aid			8,292,144
	Foundation Aid - Regular School Term			**$ 9,216,029**

4

BOARD OF EDUCATION FINANCIAL REPORTS

FUND STATUS REPORT

Month Ending January 31, 1975

	Monthly Totals	Cumulative Totals	Transfers In (Out)	Fund Balance
GENERAL				
Balance 7-1-74		$ 1,746,572.19		
Receipts	$ 1,457,901.03	10,088,689.25		
		11,835,261.44		
Disbursements	1,121,611.30	6,627,814.09	$	$ 5,207,447.35
FOOD SERVICE				
Balance 7-1-74		70,474.86		
Receipts	130,420.10	495,297.68		
		565,772.54		
Disbursements	60,825.46	476,140.20		89,632.34
TRANSPORTATION				
Balance 7-1-74		102,440.43		
Receipts	465.87	548,177.50		
		650,617.93		
Disbursements	72,072.00	401,464.93		249,153.00
COMMUNITY SERVICES				
Balance 7-1-74		755.98		
Receipts	310.65	55,152.57		
		55,908.55		
Disbursements	5,108.98	104,160.92		(48,252.37)
CAPITAL EXPENDITURE				
Balance 7-1-74		12,237.42		
Receipts	4,192.07	724,005.82		
		736,243.24		
Disbursements	46,949.30	627,859.46		108,383.78
BUILDING CONSTRUCTION				
Balance 7-1-74		210,813.39		
Receipts	-	1,143.01		
		211,956.40		
Disbursements		(1,273.06)		213,229.46
DEBT REDEMPTION				
Balance 7-1-74		2,270,560.34		
Receipts	-	2,056,072.82		
		4,326,633.16		
Disbursements	838,969.09	1,674,262.43		2,652,370.73

FUND STATUS REPORT (Cont'd.)

	Monthly Totals	Cumulative Totals	Transfers In (Out)	Fund Balance
TRUST				
Balance 7-1-74		$ 1,665.29		
Receipts	-	-		
		1,665.29		
Disbursements	-	-		1.665.29
Total Receipts	$ 1,593,289.72			
Total Disbursements	$ 2,145,536.13		Total All Funds	$ 8,473,629.58

INVESTMENTS	
Balance 7-1-74	$ 4,399,069.30
Purchases	19,602,735.14
	24,001,804.44
Sales	15,447,404.01
Current Balance	$ 8,554,400.43

BANK	
N.W. State - Osseo	$ 792,052.06
Brooklyn Park State	466,734.08
Deposits in Transit	106,142.19
Total	1,364,928.33
Outstanding Checks	1,445,699.18
Per Books	(80,770.85)
Investments	8,554,400.43
Total	$ 8,473,629.58

Comment

1. Beginning of the year balances include any Auditors adjustment.

RECEIPTS REPORT

Report II

Month Ending January 31, 1975

OPERATING BUDGET

	BUDGET	JANUARY RECEIPTS	RECEIPTS YEAR TO DATE	BUDGET BALANCE
1. GENERAL FUND				
a. Local	$ 3,059,790	$ 50,393.99	$ 2,966,347.76	$ 93,442
b. County	31,000	-	22,437.99	8,562
c. State	10,945,792	1,401,088.82	6,970,116.78	3,975,675
d. Federal	198,680	136.92	87,913.09	110,767
e. Other Non-Revenue	15,000	5,841.25	33,111.67	(18,112)
2. FOOD SERVICE				
a. Local	658,000	74,823.66	368,710.45	289,290
b. State	14,000	4,335.95	8,836.18	5,164
c. Federal	215,000	51,260.49	113,283.69	101,717
d. Other Non-Revenue	200	-	-	200
3. TRANSPORTATION				
a. Local	112,667	465.87	90,385.72	22,281
b. State	677,219	-	457,751.78	219,467
4. COMMUNITY SERVICE				
a. Local	50,314	310.65	37,014.74	13,299
b. State	81,329	-	14,375.58	66,954
c. Federal	6,100	-	3,730.25	2,370
5. CAPITAL EXPENDITURE				
a. Local	610,462	4,192.07	542,542.78	67,919
b. State	175,340	-	174,421.19	919
c. Federal	28,579	-	6,515.85	22,063
d. Other Non-Revenue	2,000	-	130.00	1,870
7. DEBT REDEMPTION				
a. Local	1,892,674	-	1,561,861.91	330,812
b. State	491,760	-	494,210.91	(2,451)
TOTAL OPERATING BUDGET	19,265,906	1,592,849.67	13,953,698.32	5,312,208
NON-OPERATING BUDGET				
BUILDING FUND	16,800	-	1,143.01	15,657
TRUST FUND	-	-	-	-
CLEARING & REFUNDS RECEIVED	-	440.05	13,697.32	(13,697)
TOTAL NON-OPERATING BUDGET	16,800	440.05	14,840.33	1,960
GRAND TOTAL RECEIPTS	$19,282,706	$ 1,593,289.72	$13,968,538.65	$ 5,314,168

SUMMARIZED DISBURSEMENT REPORT

Month Ending January 31, 1975

OPERATING BUDGET

1. GENERAL FUND	BUDGET	JANUARY DISBURSEMENTS	DISBURSEMENTS YEAR TO DATE	BUDGET BALANCE
Administration	$ 591,055	$ 43,347.80	$ 309,506.63	$ 281,548
Instruction	10,594,968	849,123.41	4,689,107.86	5,905,860
Health	64,350	5,411.45	30,446.50	33,904
Oper. Laundry, Stores	1,752,928	138,529.38	879,837.60	873,090
Maintenance	201,772	10,779.58	104,672.87	97,099
Fixed Charges	648,850	53,624.89	376,676.25	272,174
Outgoing Transfers & Tuition	204,800	2,404.65	60,583.06	144,217
Fed. Program	191,680	13,603.89	154,134.77	37,545
2. FOOD SERVICE	936,375	60,812.66	475,933.99	460,441
3. TRANSPORTATION	830,038	72,072.00	399,964.93	430,073
4. COMMUNITY SERVICE	137,843	4,942.03	102,363.89	35,479
5. CAPITAL EXPENDITURE	794,089	45,719.30	614,641.36	179,448
7. DEBT REDEMPTION	2,139,538	838,969.09	1,674,262.43	465,276
TOTAL OPERATING BUDGET	19,088,286	2,139,340.13	9,872,132.14	9,216,154
NON-OPERATING BUDGET				
BUILDING FUND	-	-	(1,273.06)	1,273
PAYMENT AGAINST PRIOR YR.	-	1,230.00	29,822.38	(29,822)
CLEARING & REFUNDS PAID	-	4,966.00	9,747.51	(9,748)
TOTAL NON-OPERATING BUDGET	-	6,196.00	38,296.83	(38,297)
GRAND TOTAL DISBURSEMENTS	$19,088,286	$ 2,145,536.13	$ 9,910,428.97	$ 9,177,857

CURRENT INVESTMENTS ON HAND

January 31, 1975

BANK	TYPE	DATE PURCHASED	MATURITY DATE	YIELD	COST
N.W. - Osseo	CD	10- 9-74	2- 6-75	9.15	$ 150,000.00
N.W. - Mpls.	FIC	10-23-74	2- 3-75	8.22	677,735.14
	CD	11- 5-74	2- 5-75	8.50	350,000.00
N.W. - Osseo	CD	11-26-74	2-20-75	8.00	500,000.00
N.W. - Mpls.	FIC	12- 2-74	9- 2-75	8.05	1,000,000.00
N.W. - Osseo	CD	12-10-74	2-20-75	8.00	100,000.00
	CD	12-10-74	2-28-75	8.00	200,000.00
N.W. - Mpls.	CD	12-10-74	3- 5-75	8.50	400,000.00
	CD	12-10-74	3- 6-75	8.50	200,000.00
	CD	12-10-74	3-14-75	8.375	100,000.00
	CD	12-10-74	3-20-75	8.375	850,000.00
	CD	12-10-74	3-31-75	8.375	175,000.00
	CD	12-10-74	4-15-75	8.375	250,000.00
Midland-Mpls.	CD	12-17-74	4- 2-75	8.625	150,000.00
	CD	12-17-74	4- 4-75	8.625	350,000.00
	CD	12-17-74	4-18-75	8.625	400,000.00
	CD	12-17-74	4-30-75	8.625	100,000.00
	CD	12-23-74	4-30-75	8.625	100,000.00
	CD	12-31-74	4-17-75	8.875	200,000.00
N.W. Osseo	CD	12-31-74	5- 5-75	8.25	350,000.00
	CD	12-31-74	5-20-75	8.25	400,000.00
Midland - Mpls.	CD	1-21-75	5- 7-75	6.875	150,000.00
	CD	1-21-75	5-15-75	6.875	100,000.00
	CD	1-21-75	5-22-75	7.00	150,000.00
Midland-Mpls.	CD	1-21-75	5-30-75	7.00	200,000.00
	CD	1-21-75	6- 4-75	7.00	150,000.00
	CD	1-21-75	6- 5-75	7.00	500,000.00
	CD	1-21-75	2- 5-76	7.00	300,000.00
N.W. - Osseo	SAVGS. CERT.	6-10-63	6-10-75	5.00	1,665.29
			TOTAL		$ 8,554,400.43

REQUIRED READING

Reporting

5

PRESENTATION, INTERPRETATION, AND ADOPTION OF THE BUDGET*

The budget is presented in formal fashion after the educational, spending, and finance programs are integrated. Much advance preparation is required. The budget as presented to the board of education may be in a tentative or a definite form. The actual presentation of the budget gives the administrator an excellent chance to justify the estimates. Budget messages, verbal and/or written should accompany the budget to offer explanations.

The public school budget needs to be interpreted both to the public and to the school. Publicity to the board of education, the school personnel, and the general public is vital.

The time of adoption of the budget is relatively elastic. The best interest of the school should be considered. Generally, a formal vote is necessary for adoption of the budget. It constitutes an authorization for the expenditures. After the estimates have been formally adopted by the board of education, notification of such action should be relayed to the school personnel, the public, and the legal authorities.

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*Linn, H. A. School business administration. New York: The Ronald Press, Co., 1956. (Summary)

REQUIRED READING

Reporting

6

BUDGETING[*]

A budget has been defined as "an estimate of proposed expenditures for a given period of purpose and the proposed means of financing them," or "a systemized statement which forecasts the probable expenditures and the anticipated revenues during a stated period of time."

There are three essential features included in a complete school district budget:

- The educational program includes philosophy, policies and needs.
- The expenditure program translates educational program into monetary values.
- The financing program proposes means by which costs will be met.

Although the above programs are interrelated, the educational program is the foundation of budgeting. The educational program should be planned first, then the expenditures necessary to carry out this program should be determined, and finally, the means of raising the money to support the program should be devised.

The preparation of the budget should include the following steps:

- cooperation in building the budget;
- building the educational program;
- planning the expenditure program; and
- planning the receipts.

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[*] *Manual of instructions for uniform financial accounting for Minnesota school districts*. St. Paul: Minnesota State Department of Education, 1973. (Summary)

Once a tentative budget is completed, it should be presented to the school board for review and then adoption.

After the budget has been adopted by the school board, information concerning it should be made available to staff members and the public. At the same time the budget is adopted, the school tax levy should be determined.

Finally, the responsibility for administering the budget rests with the superintendent; and, the appraisal of the budget is constantly reenforced through his/her monthly financial reports.

REQUIRED READING

Reporting

7

THE BOARD'S BUDGET*

If board policy is sharply defined, the budget sessions go easily. But this is not the case with most boards. As the board makes its way through the preliminary budget making item-by-item judgments, it is to be expected that amendments, postponements, and deletions will occur. The document finally accepted is the board's budget.

The items lost either before the superintendent presented his budget to the board or those which the board deleted or amended must be re-evaluated for their possible future contribution.

School budgets are the public's special business and there are good ways to present the budget. Public hearings which provide opportunities for exposition by board members and administrators, where questions may be asked and answered, where educational justifications for dollars may be discussed are good ways. Expository budget brochures and reports, newspaper articles, slide presentations, and P. T. A. sessions are widely used.

When adoption of the school budget includes strenuous efforts to help people improve their understanding of the budget and its educational implications, public support of the current budget is more likely to follow.

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*Osview, L., & Castetter, W. B. Budgeting for better schools. Englewood Cliffs, N. J.: Prentice-Hall, Inc., 1960. (Summary)

1

State of Minnesota
Department of Education
Special Education Section
June, 1973

Instructions for Completing F 65-105

Form F 65-105 (Revised June, 1973) is the form used in order to apply for special education aid for handicapped children residing in an approved residential facility during the 1972-3 school term and for whom the educational program was provided by the Minnesota Public School District in which the residential facility is located. The following are considered to be approved facilities:

1. A child-caring residential facility licensed by the Minnesota Department of Welfare to care for children who are handicapped according to the definition of handicapped children as provided in M.S. 120.03.
2. A Minnesota State Hospital which includes units for Psychiatric and/or Retardation Services.

Payment of this special education aid is authorized in M.S. 124.32, subdivision 5. You may duplicate the forms if the supply is not sufficient to meet your needs.

One copy of the form is to be completed and returned to the Special Education Section not later than September 15, 1973. Applications received after September 15, 1973, may not be reimbursed as there is a statutory limit of $300,000.00 per annum for the entire state and if claims exceed the limit, the aid will be prorated to the schools who have submitted claims by September 15, 1973.

It should be noted that aid is paid only on instructional costs for the pupil during his stay in the residential facility. Costs for board and room are not to be reported on form F 65-105. Aid for this purpose is handled by the Transportation Section and should be reported directly to that Section of the State Department of Education.

The method of calculating the aid for the Special Education Section follows:

> 60% of tuition costs, less the foundation aid earned by the district during the residential stay is equal to the eligible aid.

If the foundation aid earned by your district on the pupil during the residential stay is greater than 60% of the instructional costs for the child, do not submit a claim.

Encl: Residential School Instructional Costs Reimbursement Application (Education 124.32, Subd. 5) Form F 65-105 (R. 6/73)

State of Minnesota
Department of Education
Special Education Section

F-65-105
Revised June, 1973

RESIDENTIAL SCHOOL INSTRUCTIONAL COSTS
REIMBURSEMENT APPLICATION
(Education 124.32, Subd. 5)

COUNTY__________ CITY, DISTRICT OFFICE__________ DISTRICT NUMBER__________

STUDENT'S(S') NAME	*GRADE LEVEL P. E. S.	NAME OF RESIDENTIAL FACILITY	SCHOOL DISTRICT TO WHICH TUITION IS PAID	SCHOOL DAYS MEMBERSHIP IN RESIDENTIAL FACILITY	**TUITION PAID BY DISTRICT	FOR STATE USE ONLY

I hereby certify that the information included in this application for special aid is an accurate record of services and payments made by the district for services for the pupil(s) listed on the application.

SIGNATURE__________
Superintendent of Schools or Clerk of Board

* P = Preschool - E = Elementary - S = Secondary

**DO NOT INCLUDE BOARD, LODGING, TRANSPORTATION, MEDICAL OR OTHER NON-INSTRUCTIONAL COSTS.

State of Minnesota
Department of Education
Special Education Section
May, 1974

Instructions for Completing F 65-108

Form F 65-108 is the annual state aid application form to be completed for Special Education aids for the school year. The form is to be completed in duplicate, the original copy to be sent to this office not later than July 1, 1974, the other to be retained for your records. Return only those pages of the report that apply to your district.

This application is for the regular school term only. It does not include extended term before or after the regular school term nor does it include summer school expenditures. The regular school term is defined as the number of weeks specified on contracts of personnel whose employment is limited to the school term beginning on or about September 1st. Include only those expenditures that are obligated or actually occur during the regular school year on these reports. Expenditures which occur during the summer between the regular school terms will be reported on the summer school application forms.

The Special Education aids are usually paid to school districts during the month of November following the school year for which aids are claimed. Reports that are submitted to this office after the July 1 deadline will be processed as a late report. All late reports are processed with the summer reports and paid the following February or March.

Claims on Contracts for Service for Individual Handicapped Pupils

A number of school districts are providing instruction and services for individual handicapped pupils via contract with private, public or volunteer agencies. A page (F 65-108d) has been added to the annual report for reporting costs incurred by districts in providing service by this method. Please use this form for reporting any claims on contracted services for handicapped pupils. Do not include personnel employed on "on-call - piecework" basis - see F 65-108c (Examinations).

Claims for Placement in Approved Residential Centers

The claim forms (F 65-105) for reimbursement for instructional services in approved residential centers (M.S. 124.32, Subd. 5) are not included in this mailing. These forms will be sent to all school districts in June with instructions for completion of the claims. Do not include any expenditures for residential placement on the forms included in this mailing. This aid applies only to residential placements within the State of Minnesota where the educational program is provided by a Minnesota Public School District.

F 65-108 (2-page Summary)

The identifying data on the top of the first page are self-explanatory. The "Length of District School Year" is defined as: The number of weeks entered on the contract for those personnel employed solely for a school term beginning on or about September 1.

SECTION A

Please enter the number of pupils served in each disability area plus a total number of all students served in special education. You will note that the "summary" portion of this page corresponds, in order, to the succeeding pages of personnel lists. Enter totals only from the personnel lists to the cover pages. All entries on the cover pages must correspond in amount to the totals entered on the personnel lists. If you have a claim for which you are uncertain as to where the entry should be made, please contact the Special Education Section.

SECTION B

The equipment and supplies section is to be a summary only of the totals of equipment, instructional materials, and expendable supplies for each disability area.

SECTION C

The examinations' summary is to be a total, by disability, of those personnel employed on an "on-call - piecework" basis. Any person employed on a regular, even if intermittent, basis should be entered on F 65-108a, Other Essential Personnel, under the appropriate job title.

F 65-108a (13 pages - Personnel Lists) (Please list in alphabetical order)

There are a series of pages calling for the names of personnel, their funding source, rate of pay, length of time worked and salary. These are divided by disability area/by job title. When additional spaces are needed for a type of personnel in any disability area, please attach an addendum with all appropriate information. Clearly identify the personnel, their title, and disability area.

F 65-108b (1 Page Equipment and Supplies Lists)

This is a one-page section on which all equipment and supplies expenditures must be entered. Supplies and equipment eligible for reimbursement are those special items needed for the instruction of handicapped children. Items that are normally furnished for all students are not eligible for special education reimbursement. It is recommended that unusual purchases be justified with a brief explanation of the reason for the equipment.

SECTION A

Itemize only those pieces of equipment costing more than $20.00 each. For each itemized entry the area of handicap must be clearly identified. The entries should also be grouped by disability.

SECTION B

Give total of non-itemized, non-expendable instructional materials by disability area.

SECTION C

Give total of non-itemized, expendable supplies by disability area.

F 65-108c (Examinations)

Only the salaries of personnel employed on an "on call-- piecework" basis should be entered on these forms. Any person who is on a retainer, contract or otherwise employed on a regular or intermittent basis should be included on the personnel list for the appropriate disability area, other essential personnel or contract.

DO NOT MAKE CHANGES OR ADDITIONS ON THE FORM - IF YOU HAVE

QUESTIONS, CONTACT:

Department of Education
Division of Special and
Compensatory Education
Special Education Section
Capitol Square Building
550 Cedar Street
St. Paul, Minnesota 55101

NOTE:

Please claim personnel as either (1) full time; (2) number of weeks; (3) number of days, or (4) number of hours. DO NOT CLAIM MONTHS.

SCHEDULE A

School Enrollment and School Year

Independent School District 432
567 Stonewall Drive
Bluffton, Minnesota 50001
Rock County (67)
Congressional District 6

School Enrollment

Hillcrest Elementary School	1161
Valleyview Elementary School	1214
Wilson Junior High School	1410
Central High School	1337
Total Enrollment K-12	5122

School Year

180 teaching days
38 weeks
5-hour teaching day

SCHEDULE B

Special Education Personnel Employed and Program Approved

Name	Position	Salary	Term
	Director of Special Education	$16,500	48 weeks
	Psychologist	15,000	44 weeks
	SLBP Supervisor	12,000	40 weeks
	Speech Therapist	10,500	38 weeks
	Speech Therapist	6,000	38 weeks (½ time)
	Teacher, Hearing Impaired	11,200	38 weeks
	Teacher, Educable Mentally Retarded	9,600	38 weeks
	Management Aide (EMR)	1,900	760 hours ($2.50/hour)
	Teacher, EMR	9,850	38 weeks
	Teacher, Trainable Mentally Retarded	10,200	38 weeks
	Management Aide (TMR)	2,090	760 hours ($2.75/hour)
	Teacher, Special Learning Behavior Problems	3,822	14 weeks
	Teacher, SLBP	6,240	24 weeks
	Teacher, SLBP	9,100	38 weeks
	Teacher, SLBP	8,900	38 weeks

SCHEDULE B (cont'd.)

Name	Position	Salary	Term
	Consultant, SLBP	$800	8 days ($100/day)
	Teacher, SLBP	6,075	810 hours ($7.50/hour)
	Teacher, SLBP	5,625	750 hours ($7.50/hour)
	Teacher, Home and Hospital	3,780	504 hours ($7.50/hour)
	Teacher, H & H	4,320	576 hours ($7.50/hour)
	Vocational Adjustment Coordinator	16,000	48 weeks
	Social Worker	14,000	48 weeks

SCHEDULE C

Number of Pupils Served in Special Education Program

Educable Mentally Retarded - - - - - -	24
Hearing Impaired - - - - - - - - - - - -	9
Home and Hospital - - - - - - - - - - - -	36
Special Learning Behavior Problems - -	134
Speech Impaired - - - - - - - - - - - - -	52
Trainable Mentally Retarded - - - - - -	10
Total	365

SCHEDULE D

Contracted Services

Contracting Agency	Pupil	Age	# of Days Membership	Contracted Costs
Cedar Valley D.A.C.		10	175	$2,025
Institute of Logopedics		15	185	6,380

Formula for Special Education Aid on Contracted Services

60% of Contracted Costs - F.A. earned = Special Education Aid

Note: Average F.A. (foundation aid) earned by School District # 432 is $542 per pupil unit.

Pupil Units:

0.5 - Pre-School and Kindergarden
1.0 - Elementary
1.4 - Secondary

SCHEDULE E

Tuition Paid to Other School Districts Within the State

District Paid	Pupil	Grade	# of Days Membership	Program Type*	Tuition Paid
Ridgeway Independent School District 429		2	177	Day Sch	$1,393
Morton Independent School District 387		10	181	Resid	2,412
Minnesota Valley Independent School District 416		5	185	Resid	2,380

* Day Sch - day school
Resid - residential school

SCHEDULE F

Expenditures for Instructional Materials, Supplies and Equipment

Instructional Materials

Educable Mentally Retarded	$450.00
Hearing Impaired	250.00
Special Learning Behavior Problems	758.70
Speech Impaired	579.50
Trainable Mentally Retarded	398.75

Expendable Supplies

Educable Mentally Retarded	$600.00
Hearing Impaired	175.50
Special Learning Behavior Problems	800.00
Speech Impaired	150.00
Trainable Mentally Retarded	250.50

Equipment

6 Scan-Audio from Educational Activities, Inc. for EMR class at $39.95 apiece.
3 Panasonic Cassette Recorders from Developmental Learning Materials for SLBP class at $42.15 apiece.

Minnesota Department of Education
Special Education Section
4th Floor - Centennial Bldg.

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(1974)

SPECIAL EDUCATION
STATE AID APPLICATION

County ______________ County Number ________ Name of District ____________________ District Number _______

Length of District School Year: ________ Weeks for 197___

SUMMARY OF PERSONNEL AND EXPENDITURES

A. PERSONNEL - Salaries

Teachers (Full-Time)	Code	No. of Pupils	NO. of Teachers	District Expended	Leave Blank
1-Speech	02				
2-Educable Retarded	01				
3-Trainable Retarded	01				
4-Physically-Handicapped	01				
5-Hearing-Impaired	01				
6-Visually-Impaired	01				
7-Spec Learn Behav Prob	01				
8-Homebound	01				
TOTAL.					

Teachers (Part-Time)					
1-Speech	15				
2-Educable Retarded	15				
3-Trainable Retarded	15				
4-Physically-Handicapped	15				
5-Hearing-Impaired	15				
5-Nursery School	17				
6-Visually-Impaired	15				
7-Spec Learn Behav Prob	15				
8-Homebound	15				
TOTAL.					

Consultants		No. of P.T. Consultants		
1-Speech	16			
2-Educable Retarded	16			
3-Trainable Retarded	16			
4-Physically-Handicapped	16			
5-Hearing-Impaired	16			
6-Visually-Impaired	16			
7-Spec Learn Behav Prob	16			
8-Homebound	16			
9-Administration	16			
9-Regional Consultant	19			
TOTAL.				

Aides and Attendants		No. of Aides Full	Part		
1-Speech	06				
2-Educable Retarded	06				
3-Trainable Retarded	06				
4-Physically-Handicapped	06				
5-Hearing-Impaired	06				
5-Visually-Impaired	06				
7-Spec Learn Behav Prob	06				
9-Social Worker	06				
TOTAL.					

NOTE: Please complete the subsequent sheets as well as the top two total sheets.

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	CODE	FULL	PART	EXPENDED	LEAVE BLANK
Parent Couns/Ind. Tutors					
5-Hearing-Impaired	18				
Physical Therapists					
4-Physically Handicapped	03				
Occupational Therapists					
4-Physically Handicapped	04				
Nurses					
4-Physically Handicapped	05				
Braillists					
6-Visually-Impaired	07				
Typists					
6-Visually-Impaired	08				
Readers					
6-Visually-Impaired	09				
Director					
9-Other Essen. Personnel	14				
Supervisor/Prog. Coor.					
9-Other Essen. Personnel	10				
Vocational Adj. Coor.					
9-Other Essen. Personnel	13				
School Psychologists					
9-Other Essen.Personnel	12				
School Social Workers					
9-Other Essen. Personnel	11				
TOTAL SALARIES & PERSONNEL					

		B. *Equip. & Supplies		C. Examinations - "Piecework"	
		EXPENDED	LEAVE BLANK	EXPENDED	LEAVE BLANK
1-Speech	00				
2-Educable Retarded	00				
3-Trainable Retarded	00				
4-Physically Handi.	00				
5-Hearing-Impaired	00				
6-Visually-Impaired	00				
7-Spec.Learn.Behav.Prob.	00				
8-Homebound	00				
9-Other Essen. Personnel	00				
TOTAL					

D. Contracts - (Do not include O.E.P. e.g., psychologists,soc.wkrs.)

		EXPENDED	LEAVE BLANK
1-Speech	00		
2-Educable Retarded	00		
3-Trainable Retarded	00		
4-Physically Handi.	00		
5-Hearing-Impaired	00		
6-Visually-Impaired	00		
7-S.L.B.P.	00		
TOTAL			

GRAND TOTALS (A,B,C & D)

	EXPENDED	LEAVE BLANK
A. PERSONNEL		
B. EQUIPMENT & SUPPLIES		
C. EXAMINATIONS		
TOTALS A,B,C		
D. CONTRACTS (Total Pg. 18)		
GRAND TOTALS A,B,C & D		

In submitting this annual report, the school board acknowledges the fact that this program has been conducted in accordance with provisions of the laws and rules of the State Board of Education

____

Superintendent or Clerk of Board

Date _______________ 19 _____

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*This is a total of all three equipment and supplies categories (equipment, instructional materials, and expendable supplies) from the equipment and supplies shown on F65-108b

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State of Minnesota
Department of Education
Special Education Section

F65-108a

PERSONNEL SALARIES
SPEECH THERAPY PROGRAM

A. Therapists (Full-time) Complete this portion of the form for therapists employed full time under contract

	OTHER FUNDING RESOURCE*									
NAME OF THERAPISTS	VOC ED	TITLE I	TITLE III	TITLE VI	DVR	OTHER	LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
								TOTAL		

B. Therapists (Part-time, includes supplemental therapist) Complete this portion of the form for therapists employed part-time and/or not under contract

								TOTAL		

C. Aides - Complete this portion of the form for aides employed in the speech program

								TOTAL		

D. Consultants - Complete this portion of the form for part-time consultants employed to improve the speech program

								TOTAL		

* Please check other sources of funding. If "none" is appropriate please leave blank. If "other" please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL."

*** Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly rate. If full-time, give total salary.

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Department of Education
Special Education Section

F65-108a

PERSONNEL SALARIES
EDUCABLE RETARDED PROGRAM

A. Teacher (Full-time) Complete this portion of the form for teachers employed full-time under contract

NAME OF TEACHER	VOC ED	OTHER FUNDING RESOURCE*					LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
		TITLE I	TITLE III	TITLE VI	DVR	OTHER				
								TOTAL		

B. Teacher (Part-time - Includes Supplemental Tutoring) Complete this portion of the form for teachers employed part-time and/or not under contract

								TOTAL		

C. Aides - Complete this portion of the form for aides employed in the educable retarded program

								TOTAL		

D. Consultants - Complete this portion of the form for part-time consultants employed to improve the educable retarded program

								TOTAL		

* Please check other sources of funding. If "none" is appropriate please leave blank. If "other" please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "Full."

*** Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly rate. If full-time give total salary.

State of Minnesota
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Special Education Section

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PERSONNEL SALARIES
TRAINABLE RETARDED PROGRAM

A. Teachers (Full-time) Complete this portion of the form for teachers employed full-time under contract

NAME OF TEACHER	VOC ED	OTHER FUNDING RESOURCE*					LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
		TITLE I	TITLE III	TITLE VI	DVR	OTHER				
								TOTAL		

B. Teachers (Part-time - Includes Supplemental Tutoring) Complete this portion of the form for teachers employed part-time and/or not under contract

								TOTAL		

C. Aides - Complete this portion of the form for aides employed in the trainable retarded program

								TOTAL		

D. Consultants - Complete this portion of the form for part-time consultants employed to improve the trainable retarded program

								TOTAL		

* Please check other sources of funding. If "none" is appropriate please leave blank. If "other" please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL."

*** Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly rate. If full-time give total salary.

State of Minnesota
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Special Education Section

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PERSONNEL SALARIES
PHYSICALLY-HANDICAPPED PROGRAM

A. **Teachers (Full-Time)** Complete this portion of the form for teachers employed full-time under contract

		OTHER FUNDING RESOURCE*								
NAME OF TEACHER	VOC ED	TITLE I	TITLE III	TITLE VI	DVR	OTHER	LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
								TOTAL		

B. **Teachers (Part-Time - Includes Supplemental Teacher)** Complete this portion of the form for teachers employed part-time and/or not under contract

								TOTAL		

C. **Aides** - Complete this portion of the form for aides employed in the physically-handicapped program

								TOTAL		

D. **Consultants** - Complete this portion of the form for part-time consultants employed to improve the physically-handicapped program

								TOTAL		

* Please check other sources of funding. If "none" is appropriate please leave blank. If "other" please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL."

*** Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly rate. If full-time give total salary.

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PERSONNEL SALARIES
PHYSICALLY-HANDICAPPED PROGRAM

E. Physical Therapists - Complete this portion of the form for physical therapists employed full or part-time in the physically-handicapped program

NAME OF THERAPISTS	VOC ED	OTHER FUNDING RESOURCE*					LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
		TITLE I	TITLE III	TITLE VI	DVR	OTHER				
								TOTAL		

F. Occupational Therapists - Complete this portion of the form for Occupational Therapists employed full or part-time in the physically-handicapped program

								TOTAL		

G. Nurses - Complete this portion of the form for nurses employed full or part-time in the physically-handicapped program

								TOTAL		

* Please check other sources of funding. If "none" is appropriate please leave blank. If "other" please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL."

*** Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly rate.

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PERSONNEL SALARIES
HEARING-IMPAIRED PROGRAM

A. Teachers (Full-time) Complete this portion of the form for therapists employed full-time under contract

		OTHER FUNDING RESOURCE*								
NAME OF TEACHER	VOC ED	TITLE I	TITLE III	TITLE VI	DVR	OTHER	LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
								TOTAL		

B. Teachers (Part-time, includes supplemental teachers) Complete this portion of the form for teachers employed part-time and/or not under contract

								TOTAL		

C. Aides - Complete this portion of the form for aides employed in the hearing program

								TOTAL		

D. Consultants - Complete this portion of the form for part-time consultants employed to improve the hearing program

								TOTAL		

E. Nursery School Teachers - Please complete this portion of the form for nursery school teachers employed full or part-time in the preschool hearing program

								TOTAL		

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(Page 2)

PERSONNEL SALARIES
HEARING-IMPAIRED PROGRAM

F. Parent Counselors/Individual Tutors - Complete this portion of the form for parent counselors/individual tutors employed part or full-time in the preschool hearing program

NAME OF COUNSELOR/IND. TUTOR	VOC ED	OTHER FUNDING RESOURCE*					LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
		TITLE I	TITLE III	TITLE VI	DVR	OTHER				
								TOTAL		

* Please check other sources of funding. If "none" is appropriate, please leave blank. If "other" please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL."

*** Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week, give daily or weekly rate. If full-time give total salary.

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PERSONNEL SALARIES
VISUALLY-HANDICAPPED PROGRAM

A. Teachers (Full-time) Complete this portion of the form for teachers employed full-time under contract

	OTHER FUNDING RESOURCE*									
NAME OF TEACHERS	VOC ED	TITLE I	TITLE III	TITLE VI	DVR	OTHER	LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
								TOTAL		

B. Teachers (Part-time includes supplemental teacher) Complete this portion of the form for teachers employed part-time and/or not under contract

								TOTAL		

C. Aides - Complete this portion of the form for aides employed in the visually-handicapped program

								TOTAL		

D. Consultants - Complete this portion of the form for part-time consultants employed to improve the visually-handicapped program

								TOTAL		

* Please check other sources of funding. If "none" is appropriate please leave blank. If "other" please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL."

*** Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly rate. If full-time give total salary.

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PERSONNEL SALARIES
VISUALLY-HANDICAPPED PROGRAM

E. Braillists - Complete this portion of the form for braillists employed full or part-time for the visually handicapped program

NAME OF BRAILLIST	VOC ED	OTHER FUNDING RESOURCE*					LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
		TITLE I	TITLE III	TITLE VI	DVR	OTHER				
								TOTAL		

F. Typists - Complete this portion of the form for full or part-time typists employed in the visually-handicapped program

								TOTAL		

Readers for the Blind - Complete this portion of the form for full or part-time readers employed in the visually-handicapped program

								TOTAL		

* Please check other sources of funding. If "none" is appropriate please leave blank. If "other" please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL."

***Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly rate. If full-time give total salary.

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PERSONNEL SALARIES
SPECIAL LEARNING BEHAVIOR PROBLEMS PROGRAM

A. Teachers (Full-time) Complete this portion of the form for teachers employed full-time under contract

	OTHER FUNDING RESOURCE*									
NAME OF TEACHER	VOC ED	TITLE I	TITLE III	TITLE VI	DVR	OTHER	LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
								TOTAL		

B. Teachers (Part-time includes supplemental teachers) Complete this portion of the form for teachers employed part-time and/or not under contract

								TOTAL		

C. Aides - Complete this portion of the form for aides employed in the SLBP program

								TOTAL		

D. Consultants - Complete this portion of rht form for part-time consultants employed to improve the SLBP program

								TOTAL		

* Please check other sources of funding. If "none" is appropriate please leave blank. If "other" please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL".

***Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly reate. If full-time give total salary.

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PERSONNEL SALARIES
HOME AND HOSPITAL PROGRAM

A. Teachers (Full-time) Complete this portion of the form for teacher(s) employed full-time under contract

		OTHER FUNDING RESOURCE*								
NAME OF TEACHER	VOC ED	TITLE I	TITLE III	TITLE VI	DVR	OTHER	LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
								TOTAL		

B. Teacher (Part-time includes supplemental teachers) Complete this portion of the form for teachers employed part-time and/or not under contract

								TOTAL		

C. Aides - Complete this portion of the form for aides employed in the home and hospital program

								TOTAL		

D. Consultants - Complete this portion of the form for part-time consultants employed to improve the home and hospital program

								TOTAL		

* Please check other sources of funding. If "none" is appropriate please leave blank.

Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL."

***Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly rate. If full-time give total salary.

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PERSONNEL SALARIES
OTHER ESSENTIAL PERSONNEL

A. Director of Special Education - Complete this portion of the form for the person employed full-time as over-all supervisor of special education

NAME OF DIRECTOR	VOC ED	OTHER FUNDING RESOURCE*					LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
		TITLE I	TITLE III	TITLE VI	DVR	OTHER				

B. Supervisor - Complete this portion of the form for persons employed as supervisor of a specific disability area of the special education program

Name Area										
Name Area										
								TOTAL		

C. Vocational Adjustment Coordinator - Complete this portion of the form for persons employed as vocational adjustment coordinators

								TOTAL		

D. School Psychologists - Complete this portion of the form for psychologists employed under contract for the special education program

								TOTAL		

E. School Social Workers - Complete this portion of the form for school social workers employed under contract for the special education program

								TOTAL		

F. Social Work Aides - Complete this portion of the form for aides employed full or part-time in the social work program for special education

								TOTAL		

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PERSONNEL SALARIES
OTHER ESSENTIAL PERSONNEL

C. Regional Consultant - Complete this portion of the form for persons employed under the Title VI Special Education Regional Consultant program

		OTHER FUNDING RESOURCE*								
REGIONAL CONSULTANT	VOC ED	TITLE I	TITLE III	TITLE VI	DVR	OTHER	LENGTH OF TIME WORKED**	RATE***	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK

* Please check other sources of funding. If "none" is appropriate please leave blank. If "other"please indicate.

** Give amount of time actually worked in hours, days or weeks. DO NOT USE MONTHS. If full-time enter "FULL."

***Give rate of pay. If person was employed by the hour give hourly rate, if employed by day or week give daily or weekly rate. If full-time give total salary.

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EQUIPMENT AND SUPPLIES

A. Equipment (List only individual items costing more than $20.00 each)

QUANTITY	Item	Vendor	Area of Handicap*	Amount Expended	Leave Blank
			TOTAL		

B. Total Instructional Materials

Speech		
Educable Retarded		
Trainable Retarded		
Physically-Handicapped		
Hearing-Impaired		
Visually-Impaired		
Special Learning Behavior Problems		
Homebound		
Other Essential Personnel		
TOTAL		

C. Total Expendable Supplies

Speech		
Educable Retarded		
Trainable Retarded		
Physically-Handicapped		
Hearing-Impaired		
Visually-Impaired		
Special Learning Behavior Problems		
Homebound		
Other Essential Personnel		
TOTAL		

EQUIPMENT AND SUPPLIES (A+B+C) GRAND TOTAL		

* List the area of handicap the piece of equipment was bought for i.e., Speech, EMR, TMR, etc., or the specific other essential person. Please list all major equipment together in categories, i.e., all EMR together, TMR together and so on.

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State of Minnesota
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EXAMINATIONS

A. Psychological Testing

NOTE: This portion of the form should be completed only for psychologists employed on a "piecework" basis. Part and Full-time psychologists employed for any amount of service should be reported on the "Other Essential Personnel" salaries portion of this form.

NAME OF PSYCHOLOGIST	AREA OF HANDICAP*	NUMBER OF PUPILS EXAMINED	LENGTH OF TIME WORKED**	TOTAL PUBLIC SCHOOL SALARY	LEAVE BLANK
			TOTAL		

B. Medical Examinations

NAME OF MEDICAL DOCTOR					
			TOTAL		
NEUROLOGISTS OR OTHER MEDICAL PERSONNEL (Indicate)					
			TOTAL		
			(A+B) GRAND TOTAL		

* List area of handicap in which the children tested were diagnosed, i.e., speech, EMR, SLBP, etc.

** State in either days or hours. The maximum time allowed is 2½ hours or one-half (½) day per pupil examined.

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CONTRACTS FOR SERVICES

FOR HANDICAPPED PUPILS

PLEASE DO NOT INCLUDE OTHER ESSENTIAL PERSONNEL, e.g., MENTAL HEALTH CENTERS, PSYCHOLOGISTS, SOCIAL WORKERS, ETC. (This form is for contracted services for individual handicapped children only.)

					STATE USE ONLY		
CONTRACTING AGENCY	STUDENT NAME	NO. OF DAYS MEMBERSHIP	AGE	AMOUNT EXPENDED	LEAVE BLANK	LEAVE BLANK	LEAVE BLANK

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Department of Education
Special Education Section

(Title VI A ESEA, as amended)
NOTIFICATION OF PROJECT BUDGET APPROVAL

REQUIRED READING
Claim Process

Project Number: 10673 Project Title: Toward Adequate Analvsis and Treatment

School District Number: 999 District Name: Plentywood School District; Plentywood, Mn 51111 (Itasca Co.)

Funds from Fiscal Year: 1975 Beginning Date: Aug 16, 1974 Ending Date: June 15, 1975

Title VI Funds Approved: $21,120 Date Approved: April 13, 1974

ACCOUNT CLASSIFICATION	ITEM	TITLE VI FUNDS	STATE AIDS	LOCAL FUNDS	OTHER FUNDS	TOT.
210.2	Professional Salaries	$5,400	$15,600	$5,000		$26,000
250.8	Consultants (15 days at $100/day)	1,020	480			1,500
210.6	Teacher Aides	4,000	6,000			10,000
210.6	Clerical	5,000				5,000
240.266	Instructional Supplies and Materials	1,000	500			1,500
250.2	Staff Travel	1,200				1,200
640.4	Telephone	1,000				1,000
1230	Equipment	2,500				2,500
	TOTALS	$21,120	$22,580	$5,000		$48,700

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Amendments: ________

Total originally approved: ________

Change: ________

Revised amount approved: ________

Signature: ________

RECORD OF OBLIGATIONS AND PAYMENTS

Date	*P.O./C. #	Vendor	Acct. #	Amount
Aug 17	P.O.# 001		1230	$870
Aug 19	P.O.# 002		1230	532
Aug 20	P.O.# 003		240.266	410 540
Aug 20	P.O.# 004		1230	130
Aug 22	P.O.# 005		1230	425
Aug 22	P.O.# 006		240.266	300
Aug 23	P.O.# 007		240.266	540
Aug 29	P.O.# 008		1230	225
Aug 30	C.# 0001		210.2	500
Aug 30	C.# 0002		210.2	400
Aug 30	C.# 0003		210.2	400
Aug 30	C.# 0004		210.6	250
Aug 30	C.# 0005		210.6	250
Aug 30	C.# 0006		210.6	250
Aug 31	P.O.# 009		1230	80
Sept 2	P.O.# 010		240.266	75
Sept 2	P.O.# 011		240.266	60
Sept 5	C.# 0007		250.8	100
Sept 9	C.# 0008		640.4	120
Sept 13	C.# 0009		210.2	500
Sept 13	C.# 0010		210.2	400
Sept 13	C.# 0011		210.2	400
Sept 13	C.# 0012		210.6	250

*** P.O. - purchasing order**
C. - check

Date	P.O./C. #	Vendor	Acct. #	Amount
Sept 13	C.# 0013		210.6	$250
Sept 13	C.# 0014		210.6	250
Sept 17	C.# 0015		250.8	100
Sept 19	C.# 0016		1230	750
Sept 23	C.# 0017		1230	132
Sept 25	C.# 0018		240.266	330
Sept 30	C.# 0019		210.2	500
Sept 30	C.# 0020		210.2	400
Sept 30	C.# 0021		210.2	400
Sept 30	C.# 0022		210.6	250
Sept 30	C.# 0023		210.6	250
Sept 30	C.# 0024		210.6	250
Oct 1	C.# 0025		240.266	540
Oct 2	C.# 0026		250.8	100
Oct 3	C.# 0027		1230	125
Oct 3	C.# 0028		240.266	300
Oct 3	C.# 0029		1230	40
Oct 4	C.# 0030		250.2	60
Oct 4	C.# 0031		250.2	60
Oct 4	C.# 0032		250.2	60
Oct 8	C.# 0033		640.4	70
Oct 10	C.# 0034		1230	75
Oct 10	C.# 0035		240.266	60
Oct 15	C.# 0036		210.2	500
Oct 15	C.# 0037		210.2	400
Oct 15	C.# 0038		210.2	400
Oct 15	C.# 0039		210.6	250
Oct 15	C.# 0040		210.6	250
Oct 15	C.# 0041		210.6	$250
Oct 18	C.# 0042		250.8	100
Oct 19	C.# 0043		240.266	75

Date	P.O./C. #	Vendor	Acct. #	Amount
Oct 30	C.# 0044		210.2	500
Oct 30	C.# 0045		210.2	400
Oct 30	C.# 0046		210.2	400
Oct 30	C.# 0047		210.6	250
Oct 30	C.# 0048		210.6	250
Oct 30	C.# 0049		210.6	250
Nov 7	C.# 0050		250.2	45
Nov 7	C.# 0051		250.2	25
Nov 11	C.# 0052		640.4	82
Nov 13	C.# 0053		1230	400
Nov 15	C.# 0054		210.2	500
Nov 15	C.# 0055		210.2	400
Nov 15	C.# 0056		210.2	400
Nov 15	C.# 0057		210.6	250
Nov 15	C.# 0058		210.6	250
Nov 15	C.# 0059		210.6	250
Nov 19	C.# 0060		250.8	100
Nov 20	C.# 0061		1230	120
Nov 27	C.# 0062		240.266	210
Nov 29	C.# 0063		210.2	500
Nov 29	C.# 0064		210.2	400
Nov 29	C.# 0065		210.2	400
Nov 29	C.# 0066		210.6	250
Nov 29	C.# 0067		210.6	$250
Nov 29	C.# 0068		210.6	250
Dec 3	C.# 0069		1230	300
Dec 4	C.# 0070		1230	90
Dec 5	C.# 0071		250.2	35
Dec 5	C.# 0072		250.2	35
Dec 9	C.# 0073		640.4	74
Dec 10	C.# 0074		250.8	100

Date	P.O./C. #	Vendor	Acct. #	Amount
Dec 13	C.# 0075		210.2	500
Dec 13	C.# 0076		210.2	400
Dec 13	C.# 0077		210.2	400
Dec 13	C.# 0078		210.6	250
Dec 13	C.# 0079		210.6	250
Dec 13	C.# 0080		210.6	250
Dec 29	C.# 0081		210.2	500
Dec 29	C.# 0082		210.2	400
Dec 29	C.# 0083		210.2	400
Dec 29	C.# 0084		210.6	250
Dec 29	C.# 0085		210.6	250
Dec 29	C.# 0086		210.6	250
Jan 6	C.# 0087		1230	150
Jan 9	C.# 0088		250.2	80
Jan 9	C.# 0089		250.2	80
Jan 9	C.# 0090		250.2	80
Jan 13	C.# 0091		640.4	64
Jan 15	C.# 0092		210.2	500
Jan 15	C.# 0093		210.2	400
Jan 15	C.# 0094		210.2	$400
Jan 15	C.# 0095		210.6	250
Jan 15	C.# 0096		210.6	250
Jan 15	C.# 0097		210.6	250
Jan 20	C.# 0098		1230	80
Jan 22	C.# 0099		250.8	100
Jan 30	C.# 0100		210.2	500
Jan 30	C.# 0101		210.2	400
Jan 30	C.# 0102		210.2	400
Jan 30	C.# 0103		210.6	250
Jan 30	C.# 0104		210.6	250
Jan 30	C.# 0105		210.6	250

Date	P.O./C. #	Vendor	Acct. #	Amount
Feb 6	C.# 0106		250.2	20
Feb 10	C.# 0107		640.4	86
Feb 14	C.# 0108		210.2	500
Feb 14	C.# 0109		210.2	400
Feb 14	C.# 0110		210.2	400
Feb 14	C.# 0111		210.6	250
Feb 14	C.# 0112		210.6	250
Feb 14	C.# 0113		210.6	250
Feb 28	C.# 0114		210.2	500
Feb 28	C.# 0115		210.2	400
Feb 28	C.# 0116		210.2	400
Feb 28	C.# 0117		210.6	250
Feb 28	C.# 0118		210.6	250
Feb 28	C.# 0119		210.6	250
Mar 6	C.# 0120		250.2	160
Mar 10	C.# 0121		640.4	$ 81
Mar 14	C.# 0122		210.2	500
Mar 14	C.# 0123		210.2	400
Mar 14	C.# 0124		210.2	400
Mar 14	C.# 0125		210.6	250
Mar 14	C.# 0126		210.6	250
Mar 14	C.# 0127		210.6	250
Mar 28	C.# 0128		210.2	500
Mar 28	C.# 0129		210.2	400
Mar 28	C.# 0130		210.2	400
Mar 28	C.# 0131		210.6	250
Mar 28	C.# 0132		210.6	250
Mar 28	C.# 0133		210.6	250
Apr 3	C.# 0134		250.8	100
Apr 14	C.# 0135		640.4	78

Date	P.O./C. #	Vendor	Acct. #	Amount
Apr 15	C.# 0136		210.2	500
Apr 15	C.# 0137		210.2	400
Apr 15	C.# 0138		210.2	400
Apr 15	C.# 0139		210.6	250
Apr 15	C.# 0140		210.6	250
Apr 15	C.# 0141		210.6	250
Apr 30	C.# 0142		210.2	500
Apr 30	C.# 0143		210.2	400
Apr 30	C.# 0144		210.2	400
Apr 30	C.# 0145		210.6	250
Apr 30	C.# 0146		210.6	250
Apr 30	C.# 0147		210.6	250
Apr 31	C.# 0148		250.8	$100
May 5	C.# 0149		250.2	20
May 5	C.# 0150		250.2	20
May 5	C.# 0151		250.2	20
May 9	C.# 0152		250.8	100
May 12	C.# 0153		640.4	92
May 15	C.# 0154		210.2	500
May 15	C.# 0155		210.2	400
May 15	C.# 0156		210.2	400
May 15	C.# 0157		210.6	250
May 15	C.# 0158		210.6	250
May 15	C.# 0159		210.6	250
May 20	C.# 0160		250.8	100
May 30	C.# 0161		210.2	500
May 30	C.# 0162		210.2	400
May 30	C.# 0163		210.2	400
May 30	C.# 0164		210.6	250
May 30	C.# 0165		210.6	250

Date	P.O./C. #	Vendor	Acct. #	Amount
May 30	C.# 0166		210.6	250
June 2	C.# 0167		250.8	100
June 5	C.# 0168		250.2	45
June 5	C.# 0169		250.2	45
June 9	C.# 0170		640.4	104
June 15	C.# 0171		210.2	500
June 15	C.# 0172		210.2	400
June 15	C.# 0173		210.2	400
June 15	C.# 0174		210.6	250
June 15	C.# 0175		210.6	250
June 15	C.# 0176		210.6	250

Department of Education
Special Education Section

(Title VI A, ESEA, as amended)
NOTIFICATION OF PROJECT BUDGET APPROVAL

Project Number: Project Title:

School District Number: District Name:

Funds from Fiscal Year: Beginning Date: Ending Date:

Title VI Funds Approved: Date Approved:

ACCOUNT CLASSIFICATION	ITEM	TITLE VI FUNDS	STATE AIDS	LOCAL FUNDS	OTHER FUNDS	TOTAL
	TOTALS					

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Amendments:
Total originally approved: ____________
Change: ____________
Revised amount approved: ____________

Signature: ____________

DISTRICT NO._____NAME________________________ SDE FORM Y

1973-74 State and Local Elementary-Secondary Adjusted Maintenance Cost And Authorized Tuition Rate Per Pupil Unit in Average Daily Membership

1)Total Maintenance Expense . . . . $__________
(Line 700, Column 1 + Column 2 + Column 10)

2)Adjustment for Student Activities . . . . $__________
(Enter the smaller of 2a or 2b; if NO 2b, enter 2a)
2a)Student Activity RECEIPTS--
(Line 023, Column 1 + Column 2) . . . . . $__________
2b)Student Activity DISBURSEMENTS--
(Line 680, Column 1 + Column 2) . . . . . $__________

3)Receipts for Cooperative Programs from Other Districts . . . . $__________
(Lines 071, 072, 075 & 076, Column 1 + Column 2)
4)Receipts from Minnesota School District Reimbursement . . . . $__________
(Line 074, Column 1 + Column 2)
5)Receipts from Sale of Materials and Supplies . . . . $__________
(Line 112, Column 1 + Column 2)
6)Receipts from Sale of Lunches . . . . $__________
(Line 115, Column 1 + Column 2)
7)Receipts from Abatements (Maintenance Refunds) . . . . $__________
(Line 119, Column 1 + Column 2)
8)Spring Primary Salaries . . . . $__________
(Line 518, Column 1)
9)State, Local and Federal Total Adjusted Maintenance Cost . . . . $__________
(Line 1 above minus sum of Lines 2 through 8 above)
10)Federal General and Food Services Expenditures . . . . $__________
(Line C00, Column 5)
11)State and Local Total Adjusted Maintenance Cost . . . . $__________
(Line 9 above minus Line 10 above)
12)Total Resident and Nonresident Pupil Units in A.D.M., Kg through Grade 12 . . __________
(F29-6 SUMMARY, Sum of A6e, B8e and C8d)
13)STATE AND LOCAL ADJUSTED MAINTENANCE COST PER P.U. IN A.D.M. . . . . $________
(Line 11 above divided by Line 12 above)

- -

14)State, Local and Federal Other Authorized Expenditures (14a + 14b + 14c) . . . $__________

14a)State, Local and Federal Transportation Expenditures . . . $__________
(Line 630, Col. 1 + 2 + 10) plus (Line 800, Col. 3)
minus (Line 80, Col. 3) minus (Line 119, Col. 3)
minus (Line 740, Col. 3)
14b)State, Local and Federal Capital Outlay Expenditures . . . $__________
(Line 740, Col. 1 + 2 + 10) plus (Line 800, Col. 5)
minus (Line 80, Col. 5) minus (Line 130, Col. 5)
14c)State, Local and Federal Debt Service Expenditures . . . . $__________
(Line 750, Col. 1 + 2 + 10) plus (Line 800, Col. 7)
minus (Line D11, Col. 3) minus (Line 80, Col. 7) minus
(Line 130, Col. 7) and* minus (Item 66, p. 12, F29-2a)
15)FEDERAL Other Authorized Expenditures (15a + 15b + 15c) . . . . $__________
15a)Federal Transportation Expenditures (Line C00, Col. 6) . . $__________

15b)Federal Capital Outlay Expenditures (Line C00, Col. 7) . . $__________

15c)Federal Debt Service Expenditures (Line C00, Col. 8) . . . $__________
16)STATE AND LOCAL Other Authorized Expenditures . . . . $__________
(Line 14 above minus Line 15 above)
17)STATE AND LOCAL OTHER AUTHORIZED EXPENDITURES PER P.U. IN A.D.M. . . . . $________
(Line 16 above divided by Line 12 above)
18)Total State and Local Authorized Tuition Rate Per P.U. in A.D.M. for 1973-74 . $________
(Line 13 above plus Line 17 above)

- -

*Only if AVTI debt service is included in Debt Redemption Fund (for AVTI districts).

NOTE: Unless otherwise indicated, Line numbers refer to Form F29-2a, "Annual Financial Report for School Year Ending June 30, 1974".

STATE OF MINNESOTA - DEPARTMENT OF EDUCATION F 24 48 (8 74)

FISCAL SERVICES SECTION

REQUEST FOR ADVANCE OR REIMBURSEMENT	1. FEDERAL PROGRAM	2. STATE PROJECT NO.
3. TYPES OF PAYMENT REQUESTED a. ☐ ADVANCE ☐ REIMBURSEMENT b. ☐ FINAL ☐ PARTIAL	4. BASIS OF REPORT	5. Program Funds Approved
6. NAME OF GRANTEE ORGANIZATION STREET NO. AND NAME CITY STATE ZIP CODE	7. PERIOD COVERED *(Month, Day, Year)* FROM TO **See reverse side for instructions.**	

8. COMPUTATION OF AMOUNT REQUESTED

a. Total program outlays to date as of	$
b. LESS: Non-Federal share of program outlays	
c. Net program outlays	
d. Total receipts	
e. Cash on hand end of period	
f. Estimated net cash outlays for advance period	
g. Federal cash now requested	
h. Monthly advance requirements: (1) 1st month	
(2) 2nd month	
(3) 3rd month	

9. CERTIFICATION - I certify that to the best of my knowledge and belief this report is true in all respects and that all disbursements have been made for the purposes and conditions of the grant.

NAME

TITLE

SIGNATURE OF AUTHORIZED OFFICIAL

TELEPHONE		
AREACODE	NUMBER	EXT.

DATE REPORT IS SUBMITTED

FOR DEPARTMENT OF EDUCATION USE ONLY

TRAN A64	VENDOR NUMBER	TYPE V	
INVOICE NUMBER		ORGANIZATION	
SEQ. NO.	SUFF 01	DEPT. P.O./FIELD ORDER NO.	
OBJECT 715	AMOUNT OF INVOICE		
SUB ACT	TASK	SUB TASK	
COST/CLIENT CODE		FED REV	

I hereby certify that the goods or materials covered by this claim have been inspected and received or the services have been performed, are in accordance with specifications, and are in proper form, kind, amount, and quality, and payment therefor is hereby recommended.

SYSTEM ASSIGN REF. NO. DEPT AUTH SIGNATURE

1) Federal Program - enter source of funding e.g. ESEA I III VI
2) Number assigned by SEA
3) Check appropriate box
4) N/A
5) Enter total funds approved. (Program Funds Only)
6) Self explanatory
7) Enter month, day and year of beginning & ending dates for which report is prepared.
8) a. Total disbursements to date same as line(e) Financial Status report
   b. Enter disbursements paid from sources other than grant. Line(f) Financial Status Report.
   c. Line a) minus line b) - same as line (g) Financial Status Report.
   d. Total cash received under this grant.
   e. Line c) minus line d) - when line c is greater than line d cash available would be a negative figure. Indicate by using parentheses.
   f. Enter estimated cash requirements for advance period total of line h items 1-2-3. If this is a reimbursement only grant do not enter this line.
   g. Total lines e & f.
   h. Enter breakdown by month, amount entered on line f.
9) Certification must be signed by Authorized official indicated on grant approval.

Financial Status Report must accompany this request. A separate report must be prepared for each program. Submit original and three copies to:

Minnesota Department of Education
Fiscal Services
Capitol Square Bldg.
550 Cedar St.
St. Paul, Minnesota 55101

Due Date: Request for Advance
Not less than Quarterly, within 15 days after the end of each Quarter.
Request for reimbursement
May be made monthly, quarterly, or annually whenever disbursements are sufficient to warrant a claim.

F 24-50 (8-74)

STATE OF MINNESOTA - DEPARTMENT OF EDUCATION
FISCAL SERVICES SECTION

FINANCIAL STATUS REPORT

1. Project Title

2. State Project No.

3. Name and Address of Grantee Organization

3. Project Funds Appr.

4. Final Report ☐ Yes ☐ No

5. Source of Funds

6. Project Period (Month, Day, Year) FROM | | | TO | | |

7. Report Period (Month, Day, Year) FROM | | | TO | | |

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8. Status of Funds	PROGRAMS - FUNCTIONS - ACTIVITIES					
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)* *Total*
a. Total outlays previously reported						
b. Total program outlays this period						
c. LESS Program income credits						
d. Net program outlays this period						
e. Total program outlay to date						
f. LESS: Non-Federal share of program outlays						
g. Total Federal share of program outlays						
h. Total unpaid obligations						
i. LESS: Non-Federal share of unpaid obligations						
j. Federal share of unpaid obligations						
k. Total Federal share of outlays and unpaid obligations						
l. Total Federal funds authorized						
m. Unobligated balance of Federal funds						

9. Indirect Expense: a. Type of Rate *(Mark box)*
☐ Restricted ☐ Unrestricted

b. Rate

c. Base

d. Total Amount

e. Federal Share

10. Certification - I certify that to the best of my knowledge and belief this report is correct and complete and that all outlays and unpaid obligations are for the purpose set forth in the grant award documents.

Name

Title

Telephone: Area Code Number Ext.

Signature of Authorized Official

Date Report is Submitted

See reverse side for instructions

419

420

INSTRUCTIONS:

One copy of this report to accompany Request for Advance or Reimbursement.
1) Enter project title.
2) Enter State assigned number.
3) Enter total project approval.
4) Check appropriate box.
5) Enter source of funding.
6) Enter month, day and year of beginning and ending period of Grant.
7) Enter month, day and year of beginning and ending dates for which report is prepared.

PLEASE READ BEFORE COMPLETING ITEM 8 - the purpose of vertical columns (1) through (5) is to provide financial data for each Program, function, and activity in a project budget as approved by Grant or Agency.

For Grants pertaining to a single Grant Program which does not require a functional or activity classification enter under Column (1) the title of the Program (e.g. ESEA I, ESEA III etc.) For programs which require a further breakdown by function or activity use columns (1) through (5) showing the applicable Functions or Activities in separate columns.

ITEM 8 - Status of Funds

Line a: Enter the the total outlays reported on line 10(e) of the last report. Show zero if this is initial report.

Line b) Enter the the total gross program outlays for this period. For reports prepared in a cash basis, outlays are the sum of Actual Cash Disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied (if applicable).

Line c) Income earned i.e. Interst, etc - does not include refunds or abatements.

Line d) Total lines (b) and (c).

Line e) Total lines (d) and (a).

Line f) Enter the cumulative amount pertaining to Non-Federal Share of program outlays included in line (e) (State, Local, or in-kind contributions).

Line g) Enter the Federal Share of Program Outlays - should be the difference between lines e) and f).

Line h) Enter total amount unpaid obligations, amounts owed for services performed by employees, contractors and other payees. Purchase Orders issued for goods and other properties. If this is final report line (h) should be ZERO.

Line i) Enter Non-Federal Share of unpaid obligations.

Line j) Enter Federal Share of unpaid obligations - line (h) minus line (i).

Line k) Total Line (g) and (j).

Line l) Total Federal funds approved.

Line m) Line (l) minus (k).

ITEM 9: Approved Rate x Base (total expenditures less capital outlays) = total amount.

ITEM 10: Certification must be signed.

REPORT DUE Quarterly - Final Report due 90 days following close of Project Period. If all transactions are not completed within 90 day period indicate in itme 5 when final report will be received.

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Minnesota Dept. of Education
Administration Services Section

F 24-18 (6/71)
Previously 8C

_______________ School District No.

_______________, Minnesota

RECORD AND REPORT OF LOCAL EXPENDITURES

TO BE COMPLETED BY STATE AGENCY

Co. Code	Applicant Code No.	Phase Code

Project No.	Federal Program	Project Period	Project Title	Date Approved	Amount Approved (Total)

	Date Obligated 19	P.O. Number	Item or Name of Vendor	Account Number	Amount Obligated	Amount Paid Federal	Amount Paid State/Local	Date Paid or Cancelled	Order Check No.	Available Balance	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
											26
											27
											28
											29
											30

I CERTIFY that this report is true and correct, that records are available to substantiate all above items.

Signature of Authorized LEA Representative _______________ Date _______________

F 24-49 (8-74)

STATE OF MINNESOTA - DEPARTMENT OF EDUCATION
FISCAL SERVICES DIVISION
COMPLETION REPORT

TO BE COMPLETED BY STATE AGENCY		
Co. Code	Applicant Code No	Phase Code
Program Code		

1. ☐ Program for children in low income areas ESEA I
2. ☐ Special incentive grants - Part B
3. ☐ Special grants for urban and rural schools - Part C
4. ☐ Title III ESEA
5. ☐ Title VI Part B E.H.A.
6. ☐ Other Funds Specify ______

STATE PROJECT NO. ______

SECTION I -

TOTAL ANNUAL EXPENDITURES FOR THE PROGRAM *(checked above)* ☐ Preliminary ☐ Final

	ACCOUNT NUMBER		EXPENDITURE ACCOUNTS		AMOUNT APPROVED	EXPENDITURES PROGRAM FUNDS	EXPENDITURES OTHER FUNDS (Local)
DIRECT COSTS	1. 100		Administration		$	$	$
	2. 200 Instruction		a. Salaries for Instruction				
			b. Staff Travel				
			c. Inservice Education				
			d. Text Books				
			e. Audiovisual Materials				
			f. School Library Books and all other Library Expenses				
			g. Teaching Supplies and all other Expenses for Instruction				
	3. 300		Attendance Services				
	4. 400		Health Services				
	5. 500		Pupil Transportation Services				
	6. 600		Operation of Plant				
	7. 700		Maintenance of Plant				
	8. 800		Fixed Charges				
	9. 900		Food Services				
	10. 1000		Student Body Activities				
	11. 1100		Community Services				
12.			**SUBTOTAL** *(Sum of lines 1 thru 11)*				
13.	1200 Capital Outlay	a.	Construction *(sites, buildings, and remodeling)* 1210 and 1220a, b, and c				
		b.	Instructional Equipment 1230C	(1) Educational Television			
				(2) Audiovisual			
				(3) All other Instructional Equipment			
		c.	All non-instructional Equipment - 1230 except C				
14.			**SUBTOTAL** *(Sum of lines 13a, b, and c)*				
15.			**SUBTOTAL DIRECT COSTS** *(Sum of lines 12 and 14)*				
16.			INDIRECT COSTS				
17.			GRAND TOTAL		$	$	$

*Expenditures include disbursements and unliquidated obligations for all costs incurred for Fiscal Year ending June 30.

SECTION 2 - SUMMARY OF FEDERAL CASH FOR PROJECT	AMOUNTS
1. Total Federal Funds Received	$
2. Total Federal Funds Disbursed	$
3. Federal Funds on Hand (Line 1 minus Line 2)	$
4. Outstanding Obligations	$
5. Federal Funds Received But Not Needed (Line 3 minus Line 4)	$

SECTION 3.

Name of Grantee Organization			CERTIFICATION - I certify that to the best of my knowledge and belief this report is true in all respects and that all disbursements have been made for the purposes and conditions of the grants.	
Street No and Name			Name	Title
City	State	Zip Code	Signature of Authorized Official	

Date Report is Submitted

TELEPHONE		
Area Code	Number	Extension

INSTRUCTIONS: Prepare a separate "Completion Report" for each program approved. Check only one box to identify the program being reported. Submit original and one copy to Fiscal Services Section, State Department of Education, 7th Floor, Capitol Square Building, St. Paul, Mn. 55101.

DUE: 90 days following close of Project Period. If all transactions are not complete within 90 day period indicate under type of report when final report will be submitted.

Section I: Amount approved is budget breakdown as it appears on the approved project plus addendums or amendments.

Expenditures are disbursements plus any unpaid obligations. Total should equal (Item K Financial Status report)

Indirect costs Total expenditures less capital outlay X approved rate. If no rate has been approved Indirect Cost are not allowed.

Expenditures (Other Funds) Disbursements Charged to this Project other than program funds (line F financal status report)

Section II: Item 1 - Total cash received for reporting program

Item 2 - Total cash disbursed (Item (g) financial status report)

Item 4 - Unpaid obligations - Preliminary report should equal line (j) Financial Status report. Final report this item will be zero.

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REFERENCES

Alioto, R. F., & Jungherr, J. A. Operational PPBS for education. New York: Harper & Row, Inc., 1971.

Linn, J. A. School business administration. New York: The Ronald Press, Co., 1956.

Manual of instructions for uniform financial accounting for Minnesota school districts. St. Paul: Minnesota State Department of Education, 1973.

Minnesota federal/state program guide for elementary and secondary schools. St. Paul: Minnesota State Department of Education, 1976.

Minnesota Statutes, 1959, Section 120.17 Subdivision 4.

Osview, L., & Castetter, W. B. Budgeting for better schools. Englewood Cliffs, N. J.: Prentice-Hall, Inc., 1960.

EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ______________________

EXERCISE PAGE NUMBER(S) ________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

Nothing new:

Inaccurate:

Redundant:

Hard to Read:

Hard to Understand:

3. Put a check in the proper space. I would recommend:

____ A) more or other required readings

____ B) fewer or other required readings

____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

EVALUATION

NAME ______________________________ DATE ______________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ______________________

EXERCISE PAGE NUMBER(S) ______________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   _____ A) more or other required readings

   _____ B) fewer or other required readings

   _____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

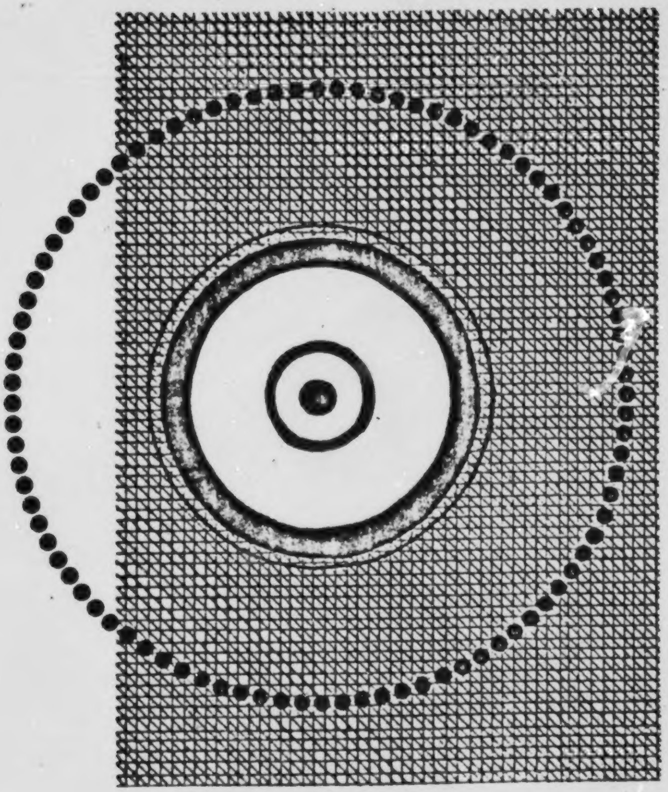
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PERSONNEL MANAGEMENT

Objective 1



Special Education Administration

Training Program

College of Education

University of Minnesota

COURSE AUTHORS:

Dr. John Mass Minnesota Association of School Administrators St. Paul, Minnesota	Mr. Corydon Nichols Director of Personnel Minneapolis Public Schools Minneapolis, Minnesota

PREFACE

PERSONNAL MANAGEMENT is one of three courses in the Special Education Administration Training Program. The training was developed as part of a three-year project, and this is the first application of its competency-based education model. The course materials are designed so that revisions can be made according to objectives and the instructional needs of the participants. Student, course author and pre/post test assessments will contibute to the evaluation and subsequent revision of this material.

The competency areas for the personnel management course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Staff Relations and Administration
Recruitment and Selection of Staff
Human Resource Planning
Staff Development
Evaluation of Staff and Administration

Each of the above has been independently designed so that the personnel management course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction, including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instruction material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

INTRODUCTION

"The highest and best form of efficiency is the spontaneous cooperation of a free people."
Woodrow Wilson

"Only in growth, reform and change, paradoxically enough, is true security to be found."
Anne Morrow Lindbergh

The concept of personnel management is relatively new; it is just recently becoming an entity of its own in an integrated organizational structure--in business, industry and education. Among the first efforts to study working conditions (Roethlesberger & Dickson, 1939) were the "Hawthorne Experiments," undertaken in the plants of Western Electric Company in 1923, to determine the effect of physical environment on productivity. The results were inconclusive, but they pointed to the fact that the problem was more socio-psycholigical in nature. This conclusion led to a series of further experiments in the 1930s. Prior to that time, little consideration was given to the human factor in employment. Perhaps, it was the labor shortages which developed during World War I in this country that revealed the magnitude of the problems. As a consequence of labor shortages, the government insisted that personnel departments be established in plants manufacturing war supplies. (Meggison, 1972) This requirement gave a considerable boost to the concept of the management of human resources. However, it seems probable that the greatest single influence on the employment function stemmed from the establishment of the Committee on Classification of Personnel in the Army. The committee operated on the basic assumption that manpower was not solely a function of numbers but also of appropriate skills. Consequently, personnel specifications, based upon an analysis and definition of duties and responsibilities as well as physical, intellectual, educational and technical requirements were established; then testing, interviewing, and rating sustems were set up for proper selection. (Meggison, 1972)

In spite of the Great Depression in the 1930's and resulting unemployment, labor made great strides in humanizing the role of the worker during this period. The most significant piece of legislation related to this liberalization was the National Labor Relations Act of 1935 (Wagner Act). The Act legitimized the concept of compulsory collective bargaining, thus greatly increasing the power of labor and unionism.

Again in the 1940's, with the advent of World War II, labor shortages created a situation similar to that of World War I where concessions were made to the worker in return for services. The government instituted wage stabilization measures to curb the inflation which, in part, was due to the activities of many companies holding war contracts. Although the war contracts were drawn up on cost plus basis, in order to entice and hold their workers the companies made many concessions in terms of fringe benefits. These war-induced measures did not only create inflation but set a pattern for post-war labor/management relations. Increased benefits in lieu of wage increases or as an adjunct to them became a basic consideration in negotiations from this point on, and employers found that later attempts to "negotiate them out" met with firm resistance from labor.

Two other factors appeared to have had considerable impact upon the evolution of humanizing employment. The first was the emergence of computer technology which aided and accelerated the acquisition and storage of information. This tool enabled the industrial man to free himself from the mental drudgery required to attain certain ends--a facility denied his predecessor of earlier periods. The second factor was the discovery of new sources of energy which, when fully utilized, is expected to have considerable impact on living standards.

Modern personnel management has evolved as a result of nine interrelated developments:

- rapid technological change and a drastically increased specialization of labor associated with the Industrial Revolution;
- the emergence of free collective bargaining;
- the scientific management movement;
- early industrial psychology;
- governmental personnel practices growing out of the establishment of a Civil Service Commission;
- the emergence of personnel specialists and various groupings of these specialists into personnel departments;
- the human relations and industrial sociology movements;
- the development of behavioral sciences and organization theories; and
- social legislation over the past several years.(French, 1974, p.30)

All of these developments had considerable impact upon the evolution of humanizing employment in business, industry, government, and education. Hopefully, the Objectives that follow will help you to become familiar with the personnel function, which is an integral part of your responsibility as a special education administrator, and to be better equipped to administer this facet of your total assignment.

For purposes of organization, this course of study has been divided into units below with exercises found at the end of each unit. The exercises are designed to reinforce the assimilation of the material contained therein. In addition, there are critiques included which are intended to provide feedback to the authors as to the appropriateness of, and the effectiveness of material presented. Your frank appraisal of our efforts on the evaluation forms is sincerely appreciated.

I. Staff Relations and Administration
    A. Administrative Developments
    B. Staff Relations

II. Recruitment and Selection of Staff
    A. Philosophical Overview
    B. Recruitment
    C. The Selection Process

III. Human Resource
    A. Importance of Planning
    B. Overview

IV. Staff Development

V. Evaluation of Staff and Administration

STAFF RELATIONS AND ADMINISTRATION

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EVALUATION

I

STAFF RELATIONS AND ADMINISTRATION

A. ADMINISTRATIVE DEVELOPMENTS

1. PERSONNEL ADMINISTRATION IN PUBLIC EDUCATION

An applicant for a teaching position came into the office of a large city school system director of personnel and interviewed for a position. When asked why he left his position (which was outside the state), he replied that he was sick and tired of trying to get the local school board to accept the fact that the teachers' organization in that district had a right to sit down with the board and discuss salaries. The last straw was when he, as spokesman of the organization, had presented to the chairman of the board, in an open meeting, a salary schedule developed by the teachers' group. Without even looking at it, the chairman tore it up and took a soiled envelope out of his pocket. On the back of it he had jotted down some figures. Reading from those figures, he then announced to everyone what was to be the new salary schedule. There and then the teacher resigned in complete disgust. If he hadn't, he probably would have been fired anyway for having had the audacity to make his proposal in the first place! This sounds like something that might have happened at the turn of the century, but it happened in 1963!

Educators have all read, heard about, or experienced at one time the kinds of restrictions placed on teachers when signing their contracts. The situation is changing, teachers today have considerable clout politically, and this is growing by leaps and bounds. This has, in turn, dictated a responsiveness on the part of boards of education to recognize rights of teachers and other workers in the educational field.

With the growing recognition of the concept that educators are people and have rights, the need to seriously deal with personnel management in education becomes more and more a necessity. For example, a first grader saw his teacher shopping in a supermarket while on a shopping trip with his mother. He just stood and stared at her. When his teacher asked him why he was staring, he said, "Gee, I never knew that you were a person!" Teachers are persons and demand services.

While the administration in industry, business and other branches of the government began to recognize the need and implications of personnel management in the early 1920's, such was not the case with the school systems. In fact, few school systems in the United States had an administrator or department designated to serve this purpose before the 1950's. The first effort on the part of school personnel administrators to get together, exchange ideas, and share common problems was made in 1940 when 16 heads of Boards of Examiners--forerunners of what are now generally referred to as school personnel departments--met in a hotel room in Washington, D.C. to form an organization devoted to this objective. (Sixteen were about all they had at that time!) That organization, which is presently known as the American Association of School Personnel Administrators, has now some 900 members whose prime responsibility is school personnel administration.

School personnel administrators function generally in a staff relationship in the administrative structure. In carrying out their basic responsibilities, which involve the welfare of students and personnel as well, they are equally conscious of their obligations to the lay public. The basic principles of sound personnel administration have been laid down by the American Association for School Personnel Administrators. In a guide for evaluating school personnel systems, the Association stated as follows:

BASIC PRINCIPLES OF SOUND PERSONNEL

> *An organization for school personnel administration, whether it tends to centralize the work in a comprehensive department or to disperse it among many operating units, should meet two important obligations. First, it must be concerned with the needs and requirements of public education, for the welfare of students in the basic consideration. Second, it must be concerned with the creation and maintenance of a climate of employment in which the individual teacher can make his greatest contribution to children in school and in the process attain the highest personal satisfaction.*

a. *Welfare of Students*

In fulfilling the first obligation, the personnel organization must be responsive to the public's right to have schools which are capable of providing for children educational opportunities of the highest possible quality. Toward this end, certain principles offer guidance for action that will help create the conditions listed below:

(1) Clarification of Educational Objectives. Personnel administrators should share with the entire school staff and the school board in the dynamic development of educational aims, seeking to fulfill the unique function of public education in American society. They should strive to obtain the services of employees of the highest competence who can help achieve these aims. Personnel actions affect, and are affected by school organization, curriculum, and staff morale.

(2) Promotion of Pupil Achievement. Since one of the major purposes of each school system is to increase the excellence of the pupil's achievement, staff members of the highest order are needed. Personnel practices are tested in the extent to which quality instructional service to pupils at all levels of learning is provided.

(3) Maintenance of High Standards. In order to insure instructional service of high quality, personnel practices should reflect a consistent policy of selecting well-prepared teachers and of encouraging the upgrading of services after employment.

(4) Emphasis on Individual Merit. Above all other considerations, merit, based upon ability, professional preparation, and demonstrated competence, should have priority in the procurement and utilization of staff members.

(5) Maintenance of Integrity. The integrity of the personnel administration should be beyond question. Such administrators should have a clear and undeviating purpose to provide the best possible opportunity for children to learn. They regard their position as a public trust, and their objectivity and efficiency consistently should be such as to justify the confidence placed in them.

(6) Adherence to Fairness and Impartiality. Policy formation and operational practice should provide safeguards against undue pressures and personal influence in the selection, placement, and treatment of staff members. The principle of fairness and impartial decision should consistently prevail in personnel actions.

(7) Improvement of Personnel Services. Personnel administration has an obligation for self-evaluation and upgrading of its own total services to staff members and for recommending revision of policies as changes in the educational enterprise may require. These procedures help the school system give a high quality of service.

b. Welfare of Personnel

In fulfilling the second obligation--that of creating a climate in which the individual staff member can make his best contribution--it is essential to recognize personnel administration as an impartial and key service in public education. The subordination of personnel affairs to other departments cannot result in the most desirable outcomes.

(1) Integrity of Purpose. Integrity of purpose is an obligation of both the personnel administrator and the employee. Respect for personality should permeate all their relationships.

(2) Cooperative Involvement in Development of Personnel Policies. In formulating and implementing personnel policies and practices, the cooperative involvement of those concerned is imperative.

(3) Clarification of Obligations, Rights, and Privileges. The democratic approach helps create a clear mutual understanding of the obligations, rights, and privileges of both the employee and the employer.

(4) Equality of Treatment. The principle of fairness and equality of treatment should be followed in all personnel actions.

(5) Recognition of Excellence. Teachers, the school system, and children benefit when excellence of service is recognized by words of appreciation, leadership opportunities, and advancement.

> *Sensitive, articulate, and well-educated people deserve recognition for their contributions and accomplishments. The very nature of public education makes sensitivity to this concern paramount. In this way teachers find helpful encouragement for creativity and self-expression within the framework of their profession.*
>
> *(6) Provision for Leadership Opportunities. Personnel procedures should enable those members who have the potential, to take positions of leadership in the school system, through orderly plans for professional advancement and promotion.*
>
> *(7) Maintenance of Good Communications. Avenues for clear and candid two-way communication in all personnel relationships are essential. The continuous flow of information between staff and administration contributes to better understanding of the total educational enterprise. The administrator has the obligation to be available for consultation, in confidence, in privacy, and in an atmosphere of sympathetic understanding.*
>
> *(8) Fostering of Quality of Service. Personnel administrators strive to create, within the area of their responsibility, a climate wherein the employee can work at maximum efficiency. Excellence in performance is more nearly possible when generous economic rewards, physical facilities, and a favorable psychological climate are provided.* (Standards for school administration, 1972)

As stated in a recent government publication, "The personnel administrator must believe in the importance of good human relations, possess the unique skills associated with their development, and then, as a generalist, be able to describe his beliefs and plan the necessary steps to attain the appropriate district-wide goals. (Staff personnel administration, 1963, p. 10).

2. ROLE OF THE DIRECTOR OF SPECIAL EDUCATION

A recent development in school administrative systems is the tendency on the part of teachers and other educational workers to negotiate for conditions of professional service. This orientation is backed up by legislation legitimizing the procedure and mandating school districts to bargain in good faith. As a consequence, an increasing demand is made on the personnel departments to become involved directly or indirectly in the negotiation process. While a director of a special education program may not necessarily sit on a negotiating team, demands will undoubtedly be made on him to provide backup service to the negotiating groups. It is incumbent upon the director that he becomes intimately familiar with all district policies, rules and regulations, as well as the administrative procedures. Further, he is expected to understand, thoroughly, the conditions of the "master contract" and to insure that the guidelines are consistently followed in the administration of the program for which he is responsible. Among these policies are those related to a formal grievance procedure which can lead to arbitration. More problematic for the director is the increased propensity on the part of employees to resort to legal redress for every real or imagined "wrong," thus, adding to the concerns, "trials and tribulations" of the school administrator. A good understanding of legal procedures is suggested as essential for handling some of these human management problems. Better still, the availability of legal counsel is implied. Minnesota statutes governing school districts are not all inclusive. Certain laws controlling school districts in cities of the first class are different from those controlling other districts.

B. STAFF RELATIONS

1. REGULATIONS

a. *OVERVIEW*. The key regulations for the state of Minnesota with regard to personnel occur, first of all, in the laws of the state of Minnesota.

Minnesota Statutes 125.12-125.17 govern the procedures related to the layoff or dimissal of personnel. The latest amendments to 125.12 provided by the legislature provide for unrequested leave of absence (temporary layoff), and a system of recall based upon seniority. The amendment sharply distinguishes between probationary and continuing contract personnel. It provides that personnel which are not continuing contract may be placed on an unrequested leave before all probationary persons are placed on such leave; thus, seniority is the sole criteria for such leave.

The procedures for dismissal are also outlined in M.S. 125.12/125.17. During the probationary period, the school board may dismiss a person without a hearing. With the completion of a probationary period in a school district, dismissal of a person may occur only after sufficient notice. In this latter situation an opportunity to request a hearing must be given, and final action by the school board must be taken prior to April 1. The school board is required to take action in all cases involving dismissals prior to April 1, in any given year. In the event that a hearing is requested by a teacher, the school board shall, in effect, become the judge. The board hears the reasons for dismissal, makes a finding of the facts, and then votes on dismissal. The hearing process is conducted as an adversary relationship. Both the teacher and the school board's representatives should have legal counsel available as advocates on point of issue. Several cautionary measures are to be taken before entering a formal hearing, and a number of steps must be taken to document proper supervision. Included in these are:

- A written notice of deficiencies,
- Steps taken to help the person improve performance,
- Further notice,
- Finally, evidence of failure to perform.

Under Minnesota Statutes there are also causes for immediate discharge. These are carefully reviewed in the attached statute, Copy of Minnesota Statutes 125.12/125.17 as amended.

This review of "regulations" is made simply to emphasize that the process of selection, probation, training, and subsequent staff development are of paramount importance since Minnesota Statutes impose stringent requirements for dismissal. The discussion following this describes some regulatory steps which may be helpful in the staff development and evaluation process.

a. *EFFECTS ON OPERATIONS*. In the state of Minnesota, there are three bodies that may create policies or regulations which directly effect the operation of the school district. The first is the legislature itself, the second is the local school district through the board, and the third is the State Department of Education.

The state department formulates a number of regulations which have the force and effect of law. These regulations apply both in the certification and program areas. One influences the other; without a properly certificated person, programs may not be carried out or funded. Program expectations often influence what will be required for certification, because the requirements for special education certification reflect program expectations by the state department for the next year.

Regulations change to reflect differing needs. Therefore, it is important that persons regularly update their knowledge on certification requirements. In doing so, one should take note of other general changes in certification procedures.

The Continuing Education Certification requirements recently formulated by the legislature created a body which is outside the conventional educational authorities. Because this committee will have an important impact on recertification at the local district level, it is important for school personnel to know local as well as state requirements.

2. COMMUNICATION

Communication in any organization is not a very simple subject. The relatively complex act of talking to and understanding human communication has been sloganized and routinized to the point that most persons take it for granted. This is where the difficulty really begins; unless the persons involved are willing to face problems that exist, there will probably exist a communication gap between them.

Communication is a very vital skill. It demands the very best from each person. Even with the best intentions, training and ability, communication can be distorted or made incomplete due to personality clashes, work pressures or personal problems. The required readings on page 25 illustrates this, and it also reviews some of the critical elements of communication. Each of us is supervised by, as well as supervising, others. In reading the material, it is suggested that you look in both directions and ask yourself the following questions:

- How well do I communicate?
- How well do others communicate to me?

3. RECORDS

Personnel records on employees are the responsibility of, and maintained by, the personnel department. Records can encompass everything from attendance to personal correspondence (which can take the format of simple manual records and are updated as transactions take place) to sophisticated in-put documents that are machine read and recorded.

In some districts, a combination of manual and machine records are currently in use. In Minnesota, plans are being made to provide statewide, systematic data on educational functions. This implies that a personnel-payroll function that will eventually be computerized may soon come into operation. This last statement is in reference to some of the activities of the *Minnesota Educational Computing Consortium (MECC)*. With MECC, one envisions being able to obtain information instantly, either on a CRT (Cathode Ray Tube) or by a teletype system generating hard copy on request. While this is still a vision of the future for most school districts, it is very real for some. Regardless of the mode a district is operating, it is necessary to know something about the various forms of information processing, since this may be vital to the efficient operation of the personnel-payroll function.

One usually visualizes a mountain of paper when discussing records. This perspective is closely related to a comment made by Dr. Duane Mathias, 1973 Deputy Commissioner of Education, when referring to an assignment he had in Washington, D.C. He said that after a few days on the job he was certain that he would expire under a pile of papers, but after remaining on the job for sometime, exclaimed, "I now have concluded that I'll probably end it all at a meeting." Such are the pitfalls of the professional educator.

The following material reviews the components of a basic recordkeeping function in a school district which is directed toward the employment end. Its purpose is the familiarization of records in the personnel department, since these records will be delt with by the special education administrators.

a. *SECURITY OF RECORDS*. The first component of the recordkeeping function is that the personnel department should have proper security to safeguard records of applicants and employees. Security is important for employees' files--this is especially true if they are manually maintained, since they may be one of a kind. This security should provide reasonable protection against fire, theft, and other damage. Some school districts maintain back-up records as a precaution. While a back-up system is relatively simple for machine maintained records, it can be quite a chore for those recorded by hand. In addition, the back-up system, which is housed away from the department, is rarely current.

A record system should be accessible for quickly retrieving files information and should conserve clerical filing time. The old-fashioned file drawers are not very practical if there are many employees on the payroll. Whatever type of files are used, they should be kept locked when not in use; they often contain information which should not be open to public scrutiny. Closely related to this last statement is the fact that administrators are permitted to give out only certain information on employees legally. Question the school attorney to find out what information can be divulged.

(1) Preemployment records. As will be discussed in Objectives II and V, Recruitment and Evaluation, considerable material may be generated on candidates screened for employment. This may include confidential information in addition to the application, personal resume, educational records, and data supplied by the applicant. It is standard procedure and practical to assemble all of this material in a folder for easy review by the screening committee.

School districts differ in policies regarding the retention of this information when the applicant is not eventually employed. Physical limitations alone prohibit storing such information for any length of time, so, a periodic destruction time table of one through five years is generally followed. In addition, practices vary as to whether such information is returned to the provider. Become familiar with procedures followed in a district to be well informed while on recruiting trips.

Very few school districts maintain preemployment information on machine records. Some employ rapid-retrieval card files to speed up the matching process between applicant and position, but this is not necessary in today's job market with the availability of candidates.

The preemployment file on each applicant should have a cover sheet in order to record whatever transactions take place in processing the file. This is important because it is not unusual to have the applicant request an account of what has happened, and this data is especially important if the applicant is rejected.

(2) Employment personnel file. In Minnesota, it is a law that when a certificated candidate becomes an employee, the employee's file is open for his inspection; therefore, any confidential information should be destroyed or returned to the originator. The district should have a definite procedure set up to accomplish this, since the district requested information in confidence, they are obligated to maintain that confidentiality.

The file becomes a repository for any transactions with, or action on, this employee—providing that the employee receives a copy of any document placed in the file. Nothing should be filed without insuring that the employee has received an identical copy.

Employment personnel files are maintained manually. However, when an employee leaves, the district may wish to have the file microfilmed for storage to save space. But up to the point of separation, microfilming is not practical.

As of 1974, there is a similar statute permitting classified employees to review their files, and it seems sensible to extend that right to them also. It is strongly recommended that a routine regarding employees' requests to review their files be followed. For example, there should be sufficient advance notice so that someone is available to accompany the employee during the review. There should be a written record of the date of the review, which is signed by both persons and entered in the file; and there should be some understanding of whose responsibility it is for costs involved if the employee asks for reproductions of any material contained therein (which the employee has the right to do).

(3) Employment records. Basic to any personnel function is a record of transactions taking place and affecting the employee. This record would include any board of education action on the particular employee relative to employment, seniority number, birth date, educational training, certification and any other pertinent data. Such a record lends itself very well to machine recording, since much of that information is needed for payroll; and this is a machine operation in some districts now and will be statewide when MECC becomes effective. In fact, the first MECC application will undoubtedly be the personnel-payroll function. If there is interest in learning more about data processing and how it might be adapted to your needs, a good resource (which can be located in the public library) is by Reichenbach and Tosso, Organizing for Data Processing, American Management Association Study 92, 1968. The recording of data on the employment record should be made immediately after a board of education action takes place in order that the employment record remains current at all times.

b. ATTENDANCE RECORDS. The second component of the record-keeping function is that of keeping the attendence record; this is the vital record that has real implications for payroll. It shows time absent, sick leave and other leave used (with or without pay), and vacation earned and used. No payroll check is correct unless any deductions implied as a result of information on this record is current. Again, a machine application fits this task very well. Failure to maintain this record can result in employees being overpaid (in which you will have to recover the money) or the employees being underpaid (in which you will have to deal with an unhappy employee).

A back-up for this file would contain actual documents used when requesting leave.

c. *POSITION OPENINGS AND EMPLOYMENT REQUISITIONS*. A third component of the recordkeeping function is that of opening and closing positions. These involve coordination arising from requests to fill vacancies, which are created by a position opening, and requests to remove an employee from a closed position. While the creating of a position and the request to fill it will generally precede the need for other records, it is discussed last because these functions are not normally personnel functions. Rather, they are directives to the personnel officer to take appropriate action. However, the action does become part of the personnel file used to generate information for action by the board of education. At that point, personnel is quite involved.

Good overall personnel-payroll-budget management demands an accurate accounting of each transaction; thus, an effective document to control this action is mandatory. Only one department should be charged with the responsibility for placing an employee on the payroll. This is the personnel department. No commitments can be made without such sanction if there is to be a development of a routing system for action which subscribes to this basic principle. As organizations become more complex, the control system invariably becomes more structured, so there may be a need for those type of forms mentioned above. If MECC becomes a reality, eventually some form of control will be required (if it is not in use already).

This short discussion on recordkeeping touches upon some of the functions of records in the personnel department. Become familiar with this function in your district. It is interesting to trace a document from point of origination to final action. You might discover some new routing method which will make for more efficient management in your system.

C. REVIEW OF MATERIAL

In the Introduction of Objective I a philosophical development of personnel management was given. Along with this information and the information given in Objective I, a total picture was shown on Staff Relations and Administration. This will aid in the development and implementation of a system of management that is consistent with the demands of a job. This includes routine office management, task delegation to appropriate staff, personnel supervision, public relations and communications with staff, administrators and parents, and personnel recordkeeping. With this there must always be a reminder that the system must comply with state, local and national regulations.

Objective I was logically divided into two parts to accomplish the objective mentioned above. The first section, Administrative Developments, covered the administrative development for the role of the personnel administrator in public education and for the director of special education. The second part, Section B, covered specifics for the administrator in relation to his staff and staff relations. This included regulations, communications, and recordkeeping.

All of the required readings have been provided on the following pages along with an evaluation for the objective. There is one reading, however, which has not been included; but it is pertinent to the unit. It is the Affirmative Action and Equal Employment, a guideline for employers, which is available at the regional office of the Equal Employment Opportunity Commission, Washington, D.C. Do not fail to order this; it's free of charge.

WRITTEN ASSIGNMENT

1. A person resigns after serving two years as a special education teacher in a city of the first class and is hired as a special education teacher in an independent school district. How long will that person serve in a probationary status before becoming a continuing contract teacher in the new district? Why?

2. Does the length of the probationary period vary from person to person? If so, under what circumstances?

3. Distinguish between motivation as a communication tool and motivation as a bar to communication.

4. In communication with an individual, would ambivalence of feelings by the communicator affect the message? If so, how?

5. Describe the difference between management centered and employee centered communications.

6. What are the problem areas of personal communications that will need an outside expert referral?

7. Trace the documents for hiring, and continued employment for an individual employed by your program from point of origination to final action. Report the routing and processing for each document involved. Determine if an essential record or procedure is missing and identify it.

8. Minnesota Statutes 125.12 defines causes for immediate discharge. List them.

9. Minnesota Statutes 125.12 defines the probationary period for school districts outside cities of the first class. What are the major differences between cities of the first class and other school districts?

REQUIRED READINGS

1. Calhoon, R. P. Personnel management and supervision. New York: Appleton-Century-Crofts, 1967.

2. Sergiovanni, T., & Carver, F. The new school executive: A theory of administration. New York: Dodd, Mead & Co., 1973.

3. Sergiovanni, T., & Carver, F. The new school executive: A theory of administration. New York: Dodd, Mead & Co., 1973.

4. Minnesota Statute 125.12, 1973.

5. Certificate Handbook, St. Paul: State Department of Education, 1973.

REQUIRED READINGS

REQUIRED READING

1

COMMUNICATIONS[*]

Communication is the foundation of understanding, and it has as its basic functions the giving and receiving of directions and information. Operating in this way, communication constitutes the major medium through which supervisors act.

Oftentimes, the best techniques and media are of limited value unless accompanied by a knowledgeable communicator and receiver(s) of communication in personnel management. Therefore, awareness of behavioral obstacles faced in communication is necessary, e.g., perception of communication, motivation, attitudes and emotions, and interaction in communication.

Listening is also a key phase of communications. By listening, the supervisor attains a two-fold objective: gains clues that will aid in the understanding and the managing of the employee; and demonstrates a willingness to consider the other person, thus inclining the latter in turn to some interest in listening to him/her.

Communication for the purpose of accomplishing management objectives has four general purposes:

- exposition or information;
- giving orders;
- investigation or questioning; and
- convincing or persuading.

All four or a single or combination of the four may find their way into one interview; and, they all involve effective listening.

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[*] Calhoon, R.P. Personnel management and supervision. New York: Appleton-Century-Crofts, 1967. (Summary)

REQUIRED READING

2

APPLIED SCIENCE AND THE ROLE OF VALUE JUDGMENTS*

School executives, who comprise the largest single class of public administrators, do work in an environment characterized by a great deal of tension, requiring for success clear commitment to the public interest and an attitude of optimism for the future.

While many school executives are able to make explicit the value system under which they work, others rely on implicit but nevertheless potent evaluative criteria. The value system frameworks according to the kind of educational purposes and means with which they are associated may be used by school executives, teachers, parents, student interest groups, and others concerned with schools. These labels include the following value systems:

- technical,
- political,
- aesthetic, and
- ethical.

In further exploration of the role of value judgments in relation to school administration, administrators are still searching for explanations as to how student unrest and teacher militancy came about. As a result, conflicts in values first at the societal level and then at the school level are examined in this reading.

In summary, education is a human activity characterized by human goals held for human clients and pursued by a human organization. The humanness of education, however, makes it a public activity subject to pressures and opinions from a number of sources.

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*Sergiovanni, T., & Carver, F. The new school executive: a theory of administration. New York: Dodd, Mead & Co., 1973. (Summary)

On the other hand, employee-centered communications fall into two categories: directive and nondirective communication. The directive interview is controlled by the interviewer, while the nondirective is "other-person centered," the employee has more to do with determining the course of the exchange. Listening on the part of the interviewer is even more important in nondirectivity than in directivity. And, what complicates the two types of interviews is the fact that one may shift from one to the other during the same session.

In either case, in managing personnel, communication is an important skill; for understanding it is the basis of transmitting management objectives, and it is the means for comprehending employee points of view.

REQUIRED READING

3

A BRIEF PATTERN FOR DECISION-MAKING[*]

School executives need to develop an evaluative screen so that they may sift and sort from science and intuition that which is most consistent with the school as a human organization and with school goals of intellectual, social, and emotional self-actualization for youngsters.

In order to examine the basis for an applied science of educational administration, a value direction is proposed--a belief pattern for guiding educational decision-making which shows the interdependent relationship between instrumental and substantive goals for schools.

Upon completion of the above discussion, the reading concludes with an examination of management assumptions. The influence of a school executive's philosophy on his/her administrative behavior cannot be overemphasized. Relationships between philosophy and behavior are often attributed to the self-fulfilling prophecy: this suggests that individuals respond to the expectations that others hold for their behavior.

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[*] Sergiovanni, T., & Carver, F. The new executive: A theory of administration. New York: Dodd, Mead & Co., 1973. (Summary)

REQUIRED READING

4

125.12 EMPLOYMENT; CONTRACTS, TERMINATION. **Subdivision 1. Teacher defined.** A superintendent, principal, supervisor, and classroom teacher and any other professional employee required to hold a certificate from the state department shall be deemed to be a "teacher" within the meaning of this section.

Subd. 2. **Hiring, dismissing.** School boards shall hire or dismiss teachers at duly called meetings. Where a husband and wife, brother and sister, or two brothers or sisters, constitute a quorum, no contract employing a teacher shall be made or authorized except upon the unanimous vote of the full board. No teacher related by blood or marriage, within the fourth degree, computed by the civil law, to a board member shall be employed except by a unanimous vote of the full board. The employment shall be by written contract, signed by the teacher and by the chairman and clerk. Contracts for teaching or supervision of teaching can be made only with qualified teachers. Such contract shall specify the wages per year and the general assignment of the teacher. No teacher shall be required to reside within the employing school district as a condition to teaching employment or continued teaching employment.

Subd. 3. **Probationary period.** The first and second consecutive years of a teacher's first teaching experience in Minnesota in a single school district shall be deemed to be a probationary period of employment, and after completion thereof, the probationary period in each school district in which he is thereafter employed shall be one year. A teacher who has complied with the then applicable probationary requirements in a school district prior to July 1, 1967, shall not be required to serve a new probationary period in the said district subsequent thereto. During the probationary period any annual contract with any teacher may or may not be renewed as the school board shall see fit; provided, however, that the school board shall give any such teacher whose contract it declines to renew for the following school year written notice to that effect before April 1. If the teacher requests reasons for any nonrenewal of a teaching contract, the school board shall give the teacher its reason in writing, including a statement that appropriate supervision was furnished describing the nature and the extent of such supervision furnished the teacher during his employment by the board, within ten days after receiving such request. The school board may, after a hearing held upon due notice, discharge a teacher during the probationary period for cause, effective immediately, under section 123.14, subdivision 4, or section 123.35, subdivision 5.

Subd. 4. **Termination of contract after probationary period.** A teacher who has completed his probationary period in any school district, and who has not been discharged or advised of a refusal to renew his contract pursuant to subdivision 3, shall have a continuing contract with such district. Thereafter, the teacher's contract shall remain in full force and effect, except as modified by mutual consent of the board and the teacher, until terminated by a majority roll call vote of the full membership of the board, upon one of the grounds specified in subdivisions 6 or 6a or 6b, or until the teacher is discharged pursuant to subdivision 8, or by the written resignation of the teacher submitted prior to April 1; provided, however, that if an agreement as to the terms and conditions of employment for the succeeding school year has not been adopted pursuant to the provisions of sections 179.61 to 179.77 prior to March 1, the teacher's right of resignation shall be extended to the 30th calendar day following the adoption of said contract in compliance with section 179.70, subdivision 2. Such written resignation by the teacher shall be effective as of June 30 if submitted prior to that date or, if submitted thereafter, shall be effective August 15, and the teachers' right of resignation for the school year then beginning shall cease on August 15. Before a teacher's contract is terminated by the board, the board shall notify the teacher in writing and state its ground for the proposed termination in reasonable detail together with a statement that the teacher may make a written request for a hearing before the board within 14 days after receipt of such notification. Within 14 days after receipt of this notification the teacher may make a written request for a hearing before the board and it shall be granted before final action is taken. If no hearing is requested within such period, it shall be deemed acquiescence by the teacher to the board's action. Such termination shall take effect at the close of the school year in which the contract is terminated in the manner aforesaid. Such contract may be terminated at any time by mutual consent of the board and the teacher and this section shall not affect the powers of a board to suspend, discharge, or demote a teacher under and pursuant to other provisions of law.

Subd. 5. Retirement. Notwithstanding the foregoing provisions, a board may provide by rule that its teachers shall be retired at age 65.

Subd. 6. **Grounds for termination.** A continuing contract may be terminated, effective at the close of the school year, upon any of the following grounds:

(a) Inefficiency;

(b) Neglect of duty, or persistent violation of school laws, rules, regulations, or directives;

(c) Conduct unbecoming a teacher which materially impairs his educational effectiveness;

(d) Other good and sufficient grounds rendering the teacher unfit to perform his duties.

A contract shall not be terminated upon one of the grounds specified in clauses (a), (b), (c), or (d), unless the teacher shall have failed to correct the deficiency after being given written notice of the specific items of complaint and reasonable time within which to remedy them.

All evaluations and files generated within a school district relating to each individual teacher shall be available during regular school business hours to each individual teacher upon his written request. The teacher shall have the right to reproduce any of the contents of the files at the teacher's expense and to submit for inclusion in the file written information in response to any material contained therein; provided, however, a school district may destroy such files as provided by law.

Subd. 6a. **Negotiated unrequested leave of absence.** The school board and the exclusive bargaining representative of the teachers may negotiate a plan providing for unrequested leave of absence without pay or fringe benefits for as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts. Failing to successfully negotiate such a plan by the beginning date of a new master contract, the provisions of subdivision 6b shall apply. The provisions of section 179.72 shall not apply for the purposes of this subdivision.

Subd. 6b. **Unrequested leave of absence.** The school board may place on unrequested leave of absence, without pay or fringe benefits, as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts. The unrequested leave shall be effective at the close of the school year. In placing teachers on unrequested leave, the board shall be governed by the following provisions:

(a) The board may place probationary teachers on unrequested leave first in the inverse order of their employment. No teacher who has acquired continuing contract rights shall be placed on unrequested leave of absence while probationary teachers are retained in positions for which the teacher who has acquired continuing contract rights is certified;

(b) Teachers who have acquired continuing contract rights shall be placed on unrequested leave of absence in fields in which they are certified in the inverse order in which they were employed by the school district. In the case of merger of classes caused by consolidation of districts or in the case of equal seniority, the order in which teachers who have acquired continuing contract rights shall be placed on unrequested leave of absence in fields in which they are certified shall be negotiable;

(c) Notwithstanding clauses (a) and (b), if either the placing of a probationary teacher on unrequested leave before a teacher who has acquired continuing rights or the placing of a teacher who has acquired continuing contract rights on unrequested leave before another teacher who has acquired continuing contract rights but who has greater seniority would place the district in violation of its affirmative action program, the district may retain the probationary teacher or the teacher with less seniority;

(d) Teachers placed on unrequested leave of absence shall be reinstated to the positions from which they have been given leaves of absence or, if not available, to other available positions in the school district in fields in which they are certified. Reinstatement shall be in the inverse order of placement on leave of absence. The order of reinstatement of teachers who have equal seniority and who are placed on unrequested leave in the same school year shall be negotiable;

(e) Teachers, other than probationary teachers, terminated under Minnesota Statutes 1971, Section 125.12, Subdivision 6, Clause (e), in the 1973-74 school year shall be reinstated to the positions from which they have been terminated or, if not available, to other available positions in the school district in fields in which they are certified. Reinstatement shall be in the order of seniority. The order of reinstatement of continuing contract teachers who have equal seniority and who are terminated under Minnesota Statutes 1971, Section 125.12, Subdivision 6, Clause (e) in the 1973-74 school year shall be negotiable. These teachers shall also be subject to clauses (f), (g), (h), (i) and (k) of this subdivision.

(f) No appointment of a new teacher shall be made while there is available, on unrequested leave, a teacher who is properly certified to fill such vacancy, unless the teacher fails to advise the school board within 30 days of the date of notification that a position is available to him, that he may return to employment and that he will assume the duties of the position to which appointed on a future date determined by the board;

(g) A teacher placed on unrequested leave of absence may engage in teaching or any other occupation during the period of this leave;

(h) The unrequested leave of absence shall not impair the continuing contract rights of a teacher or result in a loss of credit for previous years of service;

(i) The unrequested leave of absence of a teacher who is not reinstated shall continue for a period of two years after which the right to reinstatement shall terminate;

(j) The same provisions applicable to terminations of probationary or continuing contracts in subdivisions 3 and 4 shall apply to placement on unrequested leave of absence;

(k) Nothing in this subdivision shall be construed to impair the rights of teachers placed on unrequested leave of absence to receive unemployment compensation if otherwise eligible.

Subd. 7. **Suspension and leave of absence for health reasons.** Affliction with active tuberculosis or other communicable disease, mental illness, drug or alcoholic addiction, or other serious incapacity shall be grounds for temporary suspension and leave of absence while the teacher is suffering from such disability. Unless the teacher consents, such action shall be taken only upon evidence that suspension is required from a physician who has examined the teacher. The physician shall be competent in the field involved and shall be selected by the teacher from a list of three provided by the school board, and the examination shall be at the expense of the school district. A copy of the report of the physician shall be furnished the teacher upon request. If the teacher fails to submit to the examination within the prescribed time, the board may discharge him, effective immediately. In the event of mental illness, if the teacher submits to such an examination and the examining physician's or psychiatrist's statement is unacceptable to the teacher or the board, a panel of three physicians or psychiatrists shall be selected to examine the teacher at the board's expense. The board and the teacher shall each select a member of this panel, and these two members shall select a third member. The panel shall examine the teacher and submit a statement of its findings and conclusions to the board. Upon receipt and consideration of the statement from the panel the board may suspend the teacher. The board shall notify the teacher in writing of such suspension and the reasons therefor. During the leave of absence the teacher shall be paid sick leave benefits by the district up to the amount of his unused accumulated sick leave, and after it is exhausted, the district may in its discretion pay him additional benefits. The teacher shall be reinstated to his position upon evidence from such a physician that he has made sufficient recovery and is capable of resuming performance of his duties in a proper manner. In the event that the teacher does not qualify for reinstatement within twelve months after the date of suspension, his continuing disability may be a ground for discharge under subdivision 8.

Subd. 8. **Immediate discharge.** A school board may discharge a continuing contract teacher, effective immediately, upon any of the following grounds:

(a) Immoral conduct, insubordination, or conviction of a felony;

(b) Conduct unbecoming a teacher which requires the immediate removal of the teacher from his classroom or other duties;

(c) Failure without justifiable cause to teach without first securing the written release of the school board;

(d) Gross inefficiency which the teacher has failed to correct after reasonable written notice;

(e) Willful neglect of duty; or

(f) Continuing physical or mental disability subsequent to a twelve months leave of absence and inability to qualify for reinstatement in accordance with subdivision 7.

Prior to discharging a teacher the board shall notify the teacher in writing and state its ground for the proposed discharge in reasonable detail. Within ten days after receipt of this notification the teacher may make a written request for a hearing before the board and it shall be granted before final action is taken. The board may, however, suspend a teacher with pay pending the conclusion of such hearing and determination of the issues raised therein after charges have been filed which constitute ground for discharge.

Subd. 9. **Hearing procedures.** Any hearing held pursuant to Laws 1967, Chapter 890, shall be held upon appropriate and timely notice to the teacher, and shall be private or public at the discretion of the teacher. At the hearing, the board and the teacher may each be represented by counsel at its or his own expense, and such counsel may examine and cross-examine witnesses and present arguments. The board shall first present evidence to sustain the grounds for termination or discharge and then receive evidence presented by the teacher. Each party may then present rebuttal evidence. Dismissal of the teacher shall be based upon substantial and competent evidence in the record. All witnesses shall be sworn upon oath administered by the presiding officer of the board. The clerk of the board shall issue subpoenas for witnesses or the production of records pertinent to the grounds upon the request of either the board or the teacher. The board shall employ a court reporter to record the proceedings at the hearing, and either party may obtain a transcript thereof at its own expense.

Subd. 10. **Decision.** After the hearing, the board shall issue a written decision and order. If the board orders termination of a continuing contract or discharge of a teacher, its decision shall include findings of fact based upon competent evidence in the record and shall be served on the teacher, accompanied by an order of termination or discharge, prior to April 1 in the case of a contract termination, or within ten days after conclusion of the hearing in the case of a discharge. If the decision of the board or of a reviewing court is favorable to the teacher, the proceedings shall be dismissed and the decision entered in the board minutes, and all references to such proceedings shall be excluded from the teacher's record file.

Subd. 11. **Judicial review.** The pendency of judicial proceedings shall not be ground for postponement of the effective date of the school board's order, but if judicial review eventuates in reinstatement of the teacher, the board shall pay the teacher all compensation withheld as a result of the termination or dismissal order.

Subd. 13. **Exception.** This section shall not apply to any district in a city of the first class.

[Ex1959 c 71 art 6 s 12; 1963 c 450 s 1; 1967 c 890 s 1; 1969 c 781 s 1; 1971 c 253 s 1; 1971 c 743 s 1; 1973 c 128 s 1; 1974 c 458 s 1-4]

AUTHORIZATION

The authority to certify teachers is vested in the state board in accordance with Minnesota Statutes, Section 125.05.

TEACHERS' CERTIFICATES

A. Issuance

1. Secondary School

a. A teacher's certificate may be issued to an applicant holding a degree from the College of Education of the University of Minnesota, the University of Minnesota, Duluth and Morris, a Minnesota state college, or a private liberal arts college in Minnesota on completion of a teacher education program which shall include the minimum programs of preparation in the teaching fields prescribed in Minnesota Administrative Rules and Regulations and 18 semester (27 quarter) hours in professional education of which at least 4 semester (6 quarter) hours must be in student teaching. The college must be an accredited teacher preparing institution and must be approved for teacher education by the state board of education.

(1) Such a certificate may also be issued to a person holding a baccalaureate degree who has subsequently completed a teacher education program in a Minnesota college or university approved for teacher education by the state board of education. If such a program was completed in a college or university located outside of Minnesota, the college or university must be accredited by the National Council for Accreditation of Teacher Education or the Minnesota state board of education. The certificate may be issued upon the recommendation of the institution in which the approved teacher education program was completed.

(2) This certificate shall qualify the holder thereof to teach in any secondary school those subjects or fields in which he has a college major, or where the assignment is for one-half time or less during the school day, those subjects or fields in which he has either a college major or minor. This certificate also qualifies the holder to teach in the 7th and 8th grades of any elementary school. (Effective date: September 1, 1964)

(3) Any secondary school teacher certificated to teach after September 1, 1966 with minor preparation in science, mathematics, English, social studies, modern foreign languages, non-vocational agriculture, non-vocational home economics and industrial arts shall within seven years after initial certification acquire the minimum established by the state board of education for major preparation in order to continue to be certificated to teach in the subject area. Teachers with a minor in health and/or physical education must within seven years after September 1, 1973, meet the above requirement. All of the areas listed above are contained in EDU 291.

b. Such certificate may also, in the discretion of the state board of education, be issued to any holder of a degree from an institution of equivalent rank and standing of any other state, which is a member of the regional accrediting association or the National Council for the Accreditation of Teacher Education on completion of its teacher education program and including 18 semester (27 quarter) hours in professional education; or to a person from another country whose record has been judged essentially equivalent.

c. A vocational certificate may be issued to an applicant who meets the requirements as stated in the Minnesota State Plan for Vocational Education.

Note: A certificate based on a major area of concentration in a special field is also valid to teach such special field in the elementary grades. These special fields are: agriculture, home economics, industrial arts, fine arts, music, physical education, and business subjects.

2. Elementary School

a. A Teacher's Certificate may be issued to an applicant holding a degree from the College of Education of the University of Minnesota, Duluth and Morris, a Minnesota state college, or a private liberal arts college on completion of an approved course in elementary education. The college must be an accredited teacher preparing institution and must be approved for teacher education by the state board of education. Such a certificate shall be valid to teach in graded elementary schools.

(1) Such a certificate may also be issued to a person holding a baccalaureate degree who has subsequently completed a teacher education program in a Minnesota college or university approved for teacher education by the state board of education. If such a program was completed in a college or uni-

versity located outside of Minnesota, the college or university must be accredited by the National Council for Accreditation of Teacher Education or the Minnesota state board of education. The certificate may be issued upon the recommendation of the institution in which the approved teacher education program was completed.

(2) Such certificate may also, in the discretion of the state board of education, be issued to any holder of a degree from an institution of equivalent rank and standing of any other state, which is a member of the regional accrediting association or the National Council for the Accreditation of Teacher Education, on the completion of its teacher education program, or to a person from another country whose record has been judged essentially equivalent.

3. Kindergarten

a. The program of preparation for kindergarten shall include thirty (30) semester hours of professional education as a part of an approved program of elementary school teacher education, including a course in kindergarten education, such as Early Childhood Education. Not less than one half of the student teaching requirements shall be on the kindergarten level. Completion of this program will qualify the teacher to teach in kindergarten and grades one through six in a six-year elementary school or in kindergarten and grades one through eight in an eight-year elementary school.

b. Certified elementary teachers who have not prepared to teach in kindergarten but who wish to do so, shall take one course in kindergarten education, such as Early Childhood Education, either as a part of, or in excess of the requirements for elementary education. They must also have comparable student teaching experience as evaluated by an approved teacher preparing institution.

4. **General**

a. All certificates shall bear the date of issue and shall expire two years from July 1 nearest such date.

b. The legal fee is ten dollars. This fee is not refundable. Be sure that the proper application blank is filled out correctly together with all necessary endorsements and that the fee accompanies the application. The fee is payable to the "Commissioner of Education".

B. Renewal

1. A certificate may be renewed for a period of from one to five years upon evidence of at least one year of satisfactory teaching experience within the five-year period immediately preceding application for renewal. Such experience must be in the grades or subjects for which the certificate is valid.

2. An applicant who has not been employed for a period of five years or more, in the type of teaching for which his certificate is valid, must present official evidence of having earned 8 quarter hours of college credit in subjects relating to his field of teaching. These credits must have been earned within the five-year period immediately preceding application.

C. Issuance and Renewal of Continuing Certificates

1. EDU 540-551 becomes effective July 1, 1973. This regulation applies to the issuance and renewal of a continuing (5 year) certificate. It does not apply to individuals holding a Life Certificate or a Vocational Certificate.

2. A continuing (5 year) certificate, valid for five years, shall be issued to an applicant who holds a valid entrance (2 year) certificate. A separate continuing certificate must be obtained for each educational function which requires certification (e.g., elementary teaching, administration.)

3. A valid continuing certificate may be renewed for a five year period when the applicant meets the following requirements:

a. One year of successful teaching or administrative experience under a certificate valid for the function for which renewal is requested.

b. Evidence of having been granted one hundred twenty renewal units during the five-year period immediately preceding the date on which the requested renewal is to be made effective. Examples of experiences for which renewal units may be granted are as follows:

(1) College course work and related work.

(2) Attendance at Professional meetings.

(3) Participation in inservice meetings.

(4) Direct involvement to research, plan, and implement innovative educational practices.

4. Applicants who do not qualify for issuance or renewal of a continuing certificate may be issued an entrance certificate if current requirements for the appropriate entrance certificate are met.

5. A state committee shall be established to review procedures and criteria for granting renewal units, and decide appeals from decisions of local committees and superintendents.

6. A local committee shall be established in each school district to determine the number of renewal units to be granted for experiences and to act upon requests for recommendation for renewal of the continuing certificate by determining whether the applicant has met the requirements.

7. Copies of the complete continuing education regulation are available upon request from the

Teacher Certification Section. Questions concerning the regulation or its implementation should be directed to the Coordinator of Continuing Education, 609 Capitol Square, St. Paul 55101, Ph. 612-296-4440.

ADMINISTRATOR'S CERTIFICATES
(Effective Date: September 1, 1967)

A. Superintendents

1. Every superintendent of schools and every assistant superintendent of schools shall hold an appropriate certificate based, ultimately, on two years of preparation beyond the baccalaureate degree.

2. Standard Administrator's Certificate. Requirements:

a. Preparation: A Master's degree in general school administration from a recognized graduate school approved for the preparation of school administrators, PLUS a statement from an institution approved for the preparation of school administrators certifying that the applicant has completed all but twenty-one (or less) quarter hours of credit toward an approved program of preparation in school administration leading to a Specialist or equivalent degree with emphasis on preparation for the superintendency.

b. Experience: Three years of teaching or general supervisory experience on a certificate valid for the position in which the experience was obtained.

c. Time Validity: The first certificate will be valid for two years. It may be renewed for one five-year period after twelve (12) quarter hours of credit have been earned toward meeting the requirements of a professional certificate. Before the eighth year in school administration has begun a Professional Administrator's Certificate must have been secured.

3. Professional Administrator's Certificate. Requirements:

a. Preparation: The minimum of a Specialist or equivalent degree in school administration earned in a recognized graduate school that offers a program for the preparation of school administrators approved by the State Board of Education.

b. Experience: Three years of teaching or general supervisory experience on a valid certificate for the position in which the experience was obtained, or the current or prior holding of a Standard Administrator's certificate indicating that such required experience has been attained.

B. Principals—Elementary and Secondary Schools

1. Every elementary and secondary school principal and every assistant elementary and secondary school principal shall hold an appropriate certificate based, ultimately, on two years of preparation beyond the baccalaureate degree.

2. Standard Administrator's Certificate (Elementary and Secondary School Principals). Requirements:

a. Preparation:

(1) A Master's degree in school administration from a recognized graduate school applicable to the respective principalship, OR

(2) A statement from an institution approved for the preparation of administrators certifying that the applicant has completed all but twenty-nine (or less) quarter hours of credit towards an approved program of preparation in school administration leading to a Specialist or equivalent degree with emphasis on preparation for the respective principalship.

b. Experience: Three years of successful teaching or supervisory experience on a certificate valid for the position in which the experience was obtained. For Elementary principals, the experience must be at the elementary level. For Secondary principals, the experience must be at the secondary level.

c. Time Validity: The first certificate will be valid for two years. It may be renewed for one five-year period after twelve (12) quarter hours of credit have been earned in work applicable on a professional certificate. Before the eighth year of school administration is begun a Professional Administrator's Certificate must have been secured.

3. Professional Administrator's Certificate (Elementary and Secondary School Principals). Requirements:

a. Preparation: The minimum of a Specialist or equivalent degree in school administration earned in a recognized graduate school that offers a program for the preparation of school administrators approved by the State Board of Education.

b. Experience: Three years of successful teaching or supervisory experience on a certificate valid for the position in which the experience was obtained, or the current or prior holding of a Standard Administrator's Certificate indicating that the required experience has been attained. For Elementary principals, the experience must be at the elementary level. For Secondary principals, the experience must be at the secondary level.

SCHOOL ADMINSTRATORS
(Effective Date: July 1, 1974)

1. This regulation is effective July 1, 1974, for all applicants for entrance certificates for school administration. School administrators include all persons who function as, or who are classified as, school superintendents and assistant superintendents, elementary school principals and assistant principals, secondary school principals and assistant principals.

2. Certificates shall be issued separately for each of the following positions:

- a. superintendent of schools
- b. elementary school principal
- c. secondary school principal

3. All candidates for certification shall have satisfactorily completed a program in school administration appropriate for the certificate requested which is approved by the Department of Education and

a. which results in a specialist or higher degree, or

b. which results in the completion of a program consisting of a minimum of 45 quarter credits, or the equivalent, beyond a master's degree.

4. Evidence shall be provided to the State Department of Education by those responsible for the training programs to show that competency-based programs submitted for approval have been developed with appropriate participation from school administrators, teachers, school board members, and citizens. All applicants for administrative certification recommended by those responsible for training programs shall have competencies in all of the following areas: school administration, supervision, curriculum, and instruction.

5. All candidates shall have completed three years of successful teaching experience on a certificate valid for the position in which the experience was obtained. For Elementary principals, the experience must be at the elementary level. For Secondary principals, the experience must be at the secondary level.

6. The issuance of the first continuing certificate is contingent upon:

a. The candidate's possession of an issued valid and appropriate administrative entrance certificate, and

b. One year of successful experience in the certificated administrative role during the time that the applicant holds an appropriate administrative entrance certificate.

7. Persons holding standard or provisional certificates for one of the administrative roles, whose first certificate for this role was issued prior to September 1, 1967, may be issued a continuing administrative certificate upon the next renewal.

8. The continuing certificate may be renewed according to general regulations of the State Board of Education pertaining to continuing education, except that the endorsement of a superintendent's certificate required by Edu 547, shall be verified by the clerk of the local board of education on behalf of the board of education.

9. In order to provide means for persons holding standard administrators' certificates to phase into the requirements of Edu 330, Sections 1 through 6, the following provisions of Section 9 shall pertain until July 1, 1979, at which time Section 9 shall be deleted from Edu 330 without further action of the Board of Education.

a. Persons holding standard certificates for one of the administrative roles whose first certificate for this role was issued after September 1, 1967, shall complete the requirements of Edu 330, Sections 1 through 6, by July 1, 1979, or on the next date when an applicant's certificate must be renewed if it falls after July 1, 1979.

b. Any person whose standard certificate as a school administrator lapses after July 1, 1974, shall meet requirements of Edu 330, Sections 1 through 6.

NOTES:

1. It is the intent of the foregoing provisions to discontinue the issuance of a provisional, standard, and professional certificates and to move to a certification system for school administrators where candidates met requirements for the position before the entrance certificate is granted.
2. Programs submitted for approval shall include all of the following:
   - a. A statement of rationale which delineates the administrative role which the program is designed to develop
   - b. Statements specifying competencies to be developed in the proposed program
   - c. A description of program components along with statements which establish a relationship between program components and specified competencies
   - d. A plan for assessing the individual candidate's development of the specified competencies.

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EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) _________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   ____ A) more or other required readings

   ____ B) fewer or other required readings

   ____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

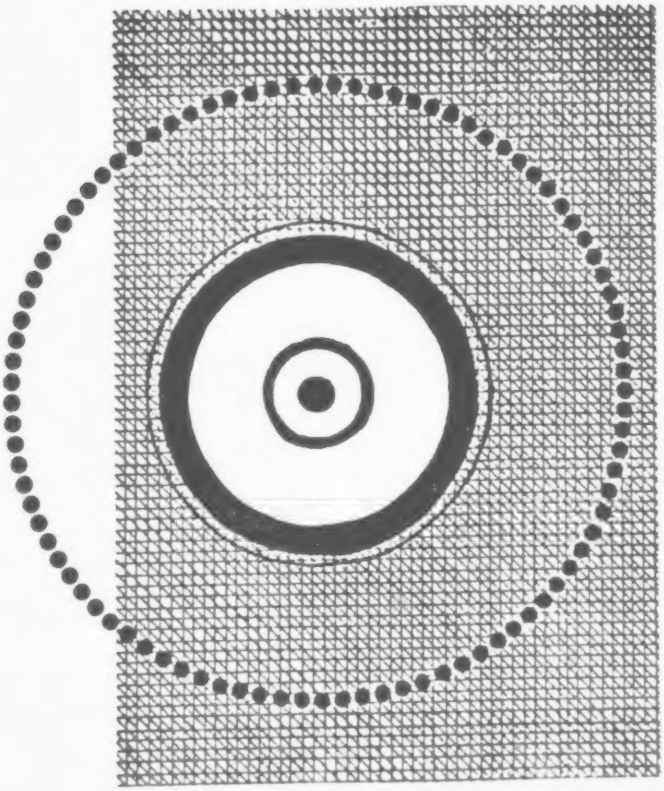
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PERSONNEL MANAGEMENT

Objective 2



Special Education Administration

Training Program

College of Education

University of Minnesota

COURSE AUTHORS:

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PREFACE

PERSONNAL MANAGEMENT is one of three courses in the Special Education Administration Training Program. The training was developed as part of a three-year project, and this is the first application of its competency-based education model. The course materials are designed so that revisions can be made according to objectives and the instructional needs of the participants. Student, course author and pre/post test assessments will contibute to the evaluation and subsequent revision of this material.

The competency areas for the personnel management course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Staff Relations and Administration
Recruitment and Selection of Staff
Human Resource Planning
Staff Development
Evaluation of Staff and Administration

Each of the above has been independently designed so that the personnel management course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction, including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instruction material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

INTRODUCTION

"The highest and best form of efficiency is the spontaneous cooperation of a free people."
Woodrow Wilson

"Only in growth, reform and change, paradoxically enough, is true security to be found."
Anne Morrow Lindbergh

The concept of personnel management is relatively new; it is just recently becoming an entity of its own in an integrated organizational structure--in business, industry and education. Among the first efforts to study working conditions (Poethlesberger & Dickson, 1939) were the "Hawthorne Experiments," undertaken in the plants of Western Electric Company in 1923, to determine the effect of physical environment on productivity. The results were inconclusive, but they pointed to the fact that the problem was more socio-psycholigical in nature. This conclusion led to a series of further experiments in the 1930s. Prior to that time, little consideration was given to the human factor in employment. Perhaps, it was the labor shortages which developed during World War I in this country that revealed the magnitude of the problems. As a consequence of labor shortages, the government insisted that personnel departments be established in plants manufacturing war supplies. (Meggison, 1972) This requirement gave a considerable boost to the concept of the management of human resources. However, it seems probable that the greatest single influence on the employment function stemmed from the establishment of the Committee on Classification of Personnel in the Army. The committee operated on the basic assumption that manpower was not solely a function of numbers but also of appropriate skills. Consequently, personnel specifications, based upon an analysis and definition of duties and responsibilities as well as physical, intellectual, educational and technical requirements were established; then testing, interviewing, and rating sustems were set up for proper selection. (Meggison, 1972)

In spite of the Great Depression in the 1930's and resulting unemployment, labor made great strides in humanizing the role of the worker during this period. The most significant piece of legislation related to this liberalization was the National Labor Relations Act of 1935 (Wagner Act). The Act legitimized the concept of compulsory collective bargaining, thus greatly increasing the power of labor and unionism.

Again in the 1940's, with the advent of World War II, labor shortages created a situation similar to that of World War I where concessions were made to the worker in return for services. The government instituted wage stabilization measures to curb the inflation which, in part, was due to the activities of many companies holding war contracts. Although the war contracts were drawn up on cost plus basis, in order to entice and hold their workers the companies made many concessions in terms of fringe benefits. These war-induced measures did not only create inflation but set a pattern for post-war labor/management relations. Increased benefits in lieu of wage increases or as an adjunct to them became a basic consideration in negotiations from this point on, and employers found that later attempts to "negotiate them out" met with firm resistance from labor.

Two other factors appeared to have had considerable impact upon the evolution of humanizing employment. The first was the emergence of computer technology which aided and accelerated the acquisition and storage of information. This tool enabled the industrial man to free himself from the mental drudgery required to attain certain ends--a facility denied his predecessor of earlier periods. The second factor was the discovery of new sources of energy which, when fully utilized, is expected to have considerable impact on living standards.

Modern personnel management has evolved as a result of nine interrelated developments:

- rapid technological change and a drastically increased specialization of labor associated with the Industrial Revolution;
- the emergence of free collective bargaining;
- the scientific management movement;
- early industrial psychology;
- governmental personnel practices growing out of the establishment of a Civil Service Commission;
- the emergence of personnel specialists and various groupings of these specialists into personnel departments;
- the human relations and industrial sociology movements;
- the development of behavioral sciences and organization theories; and
- social legislation over the past several years.(French, 1974, p.30)

All of these developments had considerable impact upon the evolution of humanizing employment in business, industry, government, and education. Hopefully, the Objectives that follow will help you to become familiar with the personnel function, which is an integral part of your responsibility as a special education administrator, and to be better equipped to administer this facet of your total assignment.

For purposes of organization, this course of study has been divided into units below with exercises found at the end of each unit. The exercises are designed to reinforce the assimilation of the material contained therein. In addition, there are critiques included which are intended to provide feedback to the authors as to the appropriateness of, and the effectiveness of material presented. Your frank appraisal of our efforts on the evaluation forms is sincerely appreciated.

I. Staff Relations and Administration
    A. Administrative Developments
    B. Staff Relations

II. Recruitment and Selection of Staff
    A. Philosophical Overview
    B. Recruitment
    C. The Selection Process

III. Human Resource
    A. Importance of Planning
    B. Overview

IV. Staff Development

V. Evaluation of Staff and Administration

RECRUITMENT AND SELECTION OF STAFF

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EVALUATION

II

RECRUITMENT AND SELECTION OF STAFF

It takes a very unusual mind to undertake the analysis of the obvious.

A. N. Whitehead

It is always wise to stop wishing for things long enough to enjoy the fragrance of those now flowering.

Patricia Clafford

Personnel work concerns people engaged in any kind of gainful endeavor. Probably the most important aspect of the subject is locating and employing those who perform the personnel function.

The purpose of this objective is the familiarization of the recruitment and selection functions. As a specialist, you may sometimes be asked to participate in the process of screening and selecting candidates. While it is the responsibility of your personnel officer or department to carry out this task, it is not uncommon that your assistance as a specialist in the field may be solicited. You may be called upon to write job descriptions of positions in your department, to take recruiting trips, and to sit on screening committees. Any of these exercises involve knowledge of the personnel function; therefore, a rather detailed description of this phase of personnel administration has been undertaken.

As an encouragement in studying this objective, you should note some basic rules of order. Although these have been designed for industry, they well apply in our everyday endeavors. Known as Murphy's Law (but no one seems to know who Murphy was), they are stated as follows:

- *In any field of scientific endeavor, anything that can possibly go wrong, will go wrong.*
- *Left to themselves, things always go from bad to worse.*
- *If there is a possibility of several things going wrong, the one that will go wrong is the one that will do the most damage.*
- *Nature always sides with the hidden flaw.*
- *No matter what goes wrong, there is always someone who knew it would.*
- *If everything seems to be going well, you have obviously overlooked something.*
- *It is a proven fact that if the prototype works perfectly, production units are bound to fail.*

With this set of rules as a guide, you will be prepared for any eventuality.

A. PHILOSOPHICAL OVERVIEW

The selection of the staff is recognized as one of the most important functions of the administrator, because the quality of the staff is the controlling variable of the entire program (U.S. Department of Health, Education, and Welfare, 1971). The general procedure for staff selection (other than that of the personnel department) varies from school district to school district, but the selection of personnel for specialized programs is fairly standardized. It is usually regarded as the joint responsibility of the personnel department and the administrator of the specialized departments, and they exercise considerable influence on the ultimate recruitment and selection procedures. In view of this accepted practice, it appears reasonable that an in-depth review of standard recruiting and selection procedures and practices be presented for a better acquaintance with your role in this whole process.

Manpower assessments must be carefully made before a recruitment program is implemented. McFarland (1968) suggests that the following questions be asked prior to recruiting:

- *Should the company hire only for present vacancies, or should it hire potential talent for long-run needs?*
- *How strongly should the company try to weed out "deadwood" in its organization? What should be done about obsolescent employees?*
- *Does the company benefit most from tight or loose screening of applicants?*

> - *Does the company want to hire only the best applicants for each need, or can less rigorous standards be set without running undue risks?*
> - *What special problems exist with respect to the work force? For example, what should be the balance between male and female employees? And, should the company be an equil opportunity employer?*
> - *To what extent can the company combat scarcities in the supply of certain types of labor? Can training make up for deficiencies in the available work force.*
> - *What should be the policy toward the manpower policies of other companies. Will the pirating of labor be tolerated?*
> - *How shall the company relate itself to public and community policy issues? Should it merely follow the letter of the law, or the intent?*
> - *Will the company attempt to set up conditions of stability and security for its employees, or would it prefer to tolerate relatively high employee turnover?*
> - *How can the company make the best use of the abilities available in its present work force? Is hiring from within preferable to outside sources?*
> - *What quantities of the various kinds of employees are needed in the short run, and in the long run?* (pp.232-233)

While these considerations are directed toward manpower policies in industry, their implication for educational institutions is obvious. Objective III deals in depth with manpower development. It has been mentioned here to preface further discussion on the requirements of an effective on-going recruitment program for meeting the educational needs of our society. A U.S. Department of Health, Education and Welfare (1963) publication states that:

> *Staff recruitment, in its narrowest sense, refers only to the process of obtaining additional staff members necessary to meet the requirements imposed by loss and growth of staff. In its broadest sense, it includes the future needs both locally and nationally, the development of satisfactory relationships with the teacher education institutions, the establishment of qualifications for employment, interviews, observations, examinations, and the maintenance of voluminous records and correspondences. Finally, there is the matter of appointment to the district, placement to a building or division and assignment within the building to a specific group of pupils or duties.* (p. 13)

Recruitment, then, must concern itself with long-range plans, turnover reduction, integration in its broadest sense, maturity of staff and parochialism, to mention a few concerns.

Today, the recruitment function is concerned more with quality than quantity of certificated personnel. The problem facing the recruiter is not one of locating qualified candidates, but rather selecting from among the many available--the most qualified. This perspective appears to alter many of the accepted common recruitment practices. This reference of the recruitment function is viewed from the perspective that, even though the job market is not overcrowded, an active recruitment program must be initiated in order to locate and select those candidates most qualified for a district's particular needs. This position can be readily defended when one considers the fact that special education is a professional role. Though there are more potential applicants today than in the last decade, nevertheless all of these applicants do not qualify for the needs of special education.

The point may well be made that a long-term personnel plan need not and should not be confined to professional personnel. A genuine planning effort should encompass all personnel, just as it should envelope the whole range of activities which are essential to the operation of the system (Castetter, 1962).

Later in Section B6 the recruitment and selection of classified (non-certificated) personnel will be discussed, but it is well to keep in mind that many of the practices discussed in recruiting professional (certificated) personnel also are applicable to the recruitment and selection of classified personnel.

B. RECRUITMENT

1. OVERVIEW

a. *PREPARATION FOR A RECRUITMENT PROGRAM.* In the case of building a balanced staff in a given district, the following considerations are worth noting.

(1) *Age.* It is generally considered desirable to have reasonable proportion of the teaching staff in each age bracket--lower, middle and upper.

(2) *Sex.* Both sexes have unique contributions to make in a modern educational program; therefore, a desirable balance between men and women teachers should prevail.

> (3) *Marital status*. A good number of married teachers make for stability and emotional maturity of the staff.
>
> (4) *Training*. The teacher-training institutions attended, the level, and the recency of training are important factors to examine.
>
> (5) *Teaching experience*. An effort should be made to strike a reasonable balance between new blood and long service, inside experience and outside experience.
>
> (6) *Localism*. A staff with a healthful percentage of its members originally from another community or state, and with outside teaching experience, avoids harmful inbreeding.
>
> (7) *Special talents*. The musical, dramatic, athletic, and other special talents of a staff should be supplemented through the selection program as local need indicate.(Chandler & Petty, 1955, pp. 117-118)

Before the full impact of the concept of staff as an entity can be felt on selection programs, a definite and comprehensive understanding of three significant factors is needed:

- . . . those personnel characteristics and staff patterns which contribute most to the quality of education.
- . . . the present status of a staff in respect to the emerging patterns of educational productiveness.
- . . . how desirable staff patterns can be affected through the selection of new teachers and the development of present members (Ross, 151, p. 3).

Once these parameters have been established, the actual planning for aggressively recruiting employees can then follow.

b. JOB ANALYSIS. Job analysis is the process of gathering information about the duties, responsibilities, working conditions and interrelationships between and among jobs; and the first step is the analysis of what is needed in a job description.

> *(1) Job description*. The job description should be a simple, concise statement showing the basic responsibilities that the person is to carry out, the requirements of each position--including education and

training adequate to perform the tasks of the job. The next step is to take the broad areas of the job description and to explain in detail the importance and meaning of each subfactor within the broad areas of the job description. In addition to this, there should be a statement of individual attributes (mental, physical, social, etc.) thought necessary to perform the job successfully. The detailed listing of the duties and personal characteristics becomes a set of job specifications for the position. From these, a person can examine recommendations, interview, and select persons to fulfill the functions described.

A note of caution is necessary here. You should not assume that the initial job description becomes a rigid document from which there is no variation. A job description in this case is a planning document and should be implemented and revised annually. The reason for revisions is simply that programs and people change. A job description should reflect both what should be and what is happening.

(2) Job specifications. Assuming that a series of job specifications are available for examining alternative types of programs, one can thus begin to see the mix of personnel necessary to execute each program, the expected results and the anticipated costs of these results. Further, duties and responsibilities may, if desired, by compared for purposes of examining wage and salary structures and thus compensation.

The materials included at the end of this unit illustrate examples of the job description and job specifications. Each organization tends to have a format which has been developed to fit the goals and structure of that organization. Since these are examples, they are not intended as the "best" models. What is important, however, is to realize there are job descriptions and job specifications for the personnel part of the organization--which is your responsibility. These examples should be examined against those in your own organization.

In examining any job description or analysis the need for a description of formal organizational relationships is paramount. That is, is the position a line or a staff position? Who does the position report to in the organization? From the basis of formal organizational relationships, a person can examine the responsibilities and job specifications with a clear frame of reference. Unless the basic framework of the organization is kept in mind, there can be no thoughtful analysis of alternatives and expected results.

c. *GENERATION OF POSITION DESCRIPTIONS.* Basic to the process of selection is a sound, carefully written position description of the opening, such that the recruiter and the prospective employee can understand the vacancy in question. A common job description contains the following information:

- Short description of the program--Generally, this section mentions funding source and particulars as to functions in the total organization.
- Accountability--A person should be designated to whom the appointee reports in discharging responsibilities.
- Qualifications--All requisites implied in order to qualify for the position should be listed, including necessary certification requirements, if any are needed.
- Responsibilities--List duties implicit in carrying out the obligations of this position.
- Salary--Include length of work year as well as salary schedule or salary range if the position is not on an established salary schedule. Also, list extended employment or overtime pay.
- How to apply--Include name, address and telephone number of person to whom letters of application are directed. If further information may be obtained from an individual other than the aforementioned, this name, address and telephone number should be included also. If there is a deadline for filing, this date must be noted.
- Screening committee--Include names of those sitting on the screening committee. This committee should reflect a broad spectrum of the district including lay people if desired. It should also be balanced from a standpoint of backgrounds and sex.

Position notices should be distributed to selected placement offices on campuses where programs train candidates in the field, be included with application materials, and be sent to professional journals for insertion in their publications. Since this latter procedure may imply additional cost for publication, check this out if the budget does not allow expenditures for advertising. Another good recruiting resource, expecially for promotional positions are state, regional and national conferences in a particular area of specialization. There, a notice can be posted or, if the situation allows, an interviewing booth can be reserved during such conferences for the purpose of recruiting.

d. *RATIOS IN STAFFING.* With the current activism regarding individual rights, the matter of staffing based on sex and ethnic background receives a great deal of attention on the part of those concerned, as it well should. It is incumbent upon those staffing positions to keep in mind these concerns when screening takes place. A thorough understanding of the statutes governing civil rights is necessary. As Greenman and Schmertz (1972) put it, "Few basic management decisions involving employee relationships can be made without regard to some law" (p. 1). Their book, Personnel Administration and the Law, should be a *must* for the administrator who wishes to become familiar with the legal implications of administrative decisions.

In addition to legal considerations, it is desirable to balance staff on the basis of background, training and experience to avoid parochialism that may be present if all the staff are of the same backgrounds. There may well be other considerations (such as balancing age and experience) when placing staff members. For example, it seems reasonable that a mixture of less mature and newer employees with the more mature and experienced would be beneficial to both as well as enhance the educational program offered.

With the conditions of professional service becoming more broadly interpreted each passing year and with increased emphasis placed on the teacher being involved in reassignment and transfer as a condition of professional service, the balancing of staff may become more and more difficult for the administrator.

2. THE RECRUITMENT PROGRAM

a. *PLANNING*. Once the aforementioned preliminaries are accomplished, a recruitment program can be mapped out with your personnel administrator.

The first step is the choice of employment centers you wish to correspond with or visit. These choices should be based on your familiarity with the quality and variety of training programs they represent. Becoming familiar with programs is no easy task in itself. It calls for considerable effort on your part to review training programs by discussing with fellow professionals the merits of various programs, visiting, if possible, on-going programs, and developing personal contacts with heads of departments in these schools. Professional organization meetings can be a real help; by your contacts with professionals from training programs, you are able to develop an excellent resource. This will prove useful when you are in need of help in recruiting qualified candidates for vacancies.

Once it is determined that you intend to visit certain campuses or employment centers, the next step, obviously, is to contact them. There are certain procedures that one should follow in doing so. The first is giving sufficient prior notice for the placement officer to prepare for your visit. To pop in on the placement office because you happen to be in the area and expect proper attention is completely unrealistic; and the effectiveness of this type of recruiting has to be very low. At least a four-weeks notice by letter containing information about your needs is reasonable. In that letter you should also indicate your time of arrival, the length of interviews you wish to conduct, and any special consideration you wish to be made in your behalf. Some placement bureaus can arrange housing and/or meetings with staff members on campus if you wish. Since placement bureaus or employment offices owe their existence to their ability to place potential employees, it is poor practice to circumvent them and to deal directly with department heads. A carbon of your letter to the placement director sent to the department head is a good way of alerting that person of your needs and thereby maintaining the professionalism that is implied in recruiting.

If you prefer, there are commercial agencies that will recruit for you. Opinions vary concerning the effectiveness of these services because many school districts having sufficient staff prefer to conduct their own recruiting programs.

At this point, travel arrangements must be made. You may wish to make your own reservations or have a travel agency do it for you. In any event, a thorough knowledge of time tables and housing accommodations is of considerable value.

b. *THE INTERVIEW*. Much has been written about interviewing. Essentially, it boils down to phrasing questions in a manner that they will generate informative responses from the interviewee. As stated earlier, this is the thrust of the interview, not a "sales pitch" on the part of the interviewer.

In order to ask pertinent questions, the interviewer should review the candidate's credentials. These may be confidential or open, depending on the policy of the employment agency. The trend has been toward open files which may or may not tend to limit their value as indicators of candidates' qualifications. Vital sheets or other information on the candidate prior to the interview should be made available to you. With this background, you will have the advantage of opening the interview on a common ground. This sets the candidate at ease and enables you to see the candidate in the best possible light. Some excellent guidelines for conducting the interview are found in a monograph on teacher recruiting (Rhodes, 1967).

- *Prepare for the interview--This involves review of the candidate's form and all other papers available (a candidate does not like to be asked for information he has provided). The interviewer should, for obvious reasons, study these records shortly before the interview.*
- *To prepare for a good interview, the interviewer should decide in advance what information he hopes to secure, and he should frame pertinent questions.*

> - *Allow sufficient time for an adequate interview--and do not hurry. Applicants do not like an interview in which the interviewer is hurried, tense, or appears to be harassed.*
> - *Set the tone for a friendly, business-like, permissive interview. Take a cue from the applicant's papers, and comment on his college, home town, or a mutual acquaintance. Use small talk to break the ice; and then get down to the business at hand--the exchange of pertinent information.*
> - *Give the applicant a chance to ask questions--and provide specific answers--on matters of concern to today's applicants, including the school program, classroom, class size, the school calendar, salary schedules and fringe benefits, living conditions, and opportunities for recreation. Applicants are interested in the duties involved other than classroom, the assistance provided for teachers by other staff members, and supplies and equipment used in instruction.*
> - *Sell the district, but do not oversell, as many recruiters try to do in times of teacher shortage. Don't try to conceal the truth about matters the teacher will have to live with if he is employed in the district.*
> - *Give the interview a high professional tone by introducing such matters as opportunities for staff development, new and innovative educational programs in the district, and the professional aspirations of the candidate.*
> - *Ask questions that will "draw out" the applicant. Today's applicant is professionally minded. He expects an interviewer to be interested in his educational philosophy, his ability to teach, his desirable qualities, and his professional aspirations. Avoid questions that he can answer by saying "yes" or "no." (Also avoid completing the answer yourself after the applicant has said a few words. Instead of interrupting, nod to encourage the applicant to continue.) Ask open-ended questions such as "How do you feel about..." or "Tell me about..."*
> - *At the termination of the interview, give the applicant a clear-cut and definite understanding of the next things to be done--what he can expect and when.* (p. 34)

Certain other do's and don'ts should be mentioned here:

- Do keep the interview on a professional level--avoid chit-chat. Your time is valuable, as is that of the candidate, and should be used to the end of assessing the candidate. Sometimes the candidate welcomes this as an avoidance of the discussion which is the purpose of the interview.

- Do be punctual in beginning and ending the interview. Again others may be waiting, and it is unfair to impinge on their time.
- Don't refer directly to the candidate's confidential placement file or reveal any confidential information contained therein.
- Don't direct questions toward religious preference, ethnic background, private life, or number of children at home (if applicant is female). All of these can lead to discrimination charges.
- Don't take a photograph or ask for one. If the candidate voluntarily offers one, it can then be included in the file on that person.

c. *RECRUITING MINORITIES.* While placement offices are not permitted to advertise openings with stipulations that only certain persons may apply, they are most helpful in encouraging personnel you are interested in interviewing to sign up for interviews. A letter to the director explaining that you are seeking to integrate your staff to enhance the educational opportunity of the population it serves and to that end you wish to interview qualified minorities for the openings, frequently results in the placement office contacting these potential candidates and giving them every opportunity to sign up for interviews. Calvert's (1972) monographs are an excellent resource. In using these materials one must keep in mind that much of the data contained therein is not current, and only by making direct contacts can you be certain that an agency listed is operating and the statistics quoted are still valid. As a final suggestion, it appears that recruiting of minority staff members is more successful if the recruiting team includes a minority member who may be better able to relate local environment to these candidates than is a recruiter from another ethnic background.

The recruitment interview generally is introductory in nature and infrequently leads to a job offer on the spot. It serves as a basis for determining who to invite to formally apply, and this leads to the application procedure.

C. THE SELECTION PROCESS

1. ASSEMBLING THE APPLICANT'S FILE

It might be worthwhile to take a look at the application form you are presently using with the following questions in mind.

- Does it include pertinent personal data which will be needed in processing the application?

- Does it provide the needed information to determine the qualifications of the applicant?
- Does it ask for information which is not used in the screening process or at any other time?
- Does it meet legal requirements relative to information requested?

Relative to the last question, you cannot ask about race, religion, sex, number of children, arrest record or any other similar personal data unless you can legally justify such an inquiry. This suggests that your legal staff periodically review the application forms to be certain that they are in compliance.

The application blank is basic to assembling a personnel file on any applicant. Once you have this on file, you need other supportive data which generally will include transcripts, references, placement files and additional supportive data supplied by the applicant. In addition, you may want to obtain work experience references.

It is an expected courtesy to acknowledge any and all correspondence as the file is generated, and this is sincerely appreciated by those concerned. Too often, school districts for one reason or another fail to do so and are criticized for this apparent lack of concern.

Once the file is assembled, it is standard practice that the curriculum department as well as the personnel department carefully review the assembled data. (Special education administrators should have considerable input into this process because of the specialized certification requirement needed for personnel in your department or division.) A decision to process the applicant further generally leads to an employment interview, which is discussed below. If at this point the decision is not to process further, the applicant should be so informed in writing. With the present job situation and the inclination by unsuccessful applicants toward questioning why they have been eliminated, it makes sense to provide good and valid reasons as to why the application was turned down, because you might be challenged to do so.

2. FORMAL EMPLOYMENT INTERVIEW

The employment interview may be held to fill a vacancy, to screen candidates for possible vacancies or to build up a pool of highly qualified candidates to draw from when future vacancies occur. This interview may take one of several forms. Some patterns are:

- written exercise, committee interview and personal interview with potential supervisor;
- written exercise, standardized tests, committee or individual interviews; and
- single interview.

The written exercise, as a screening tool, has many positive aspects. It can determine the candidates ability to think on their feet, organize a written response, write legibly, spell and apply basic background information.

A standard practice is to have the curriculum department prepare a series of questions or problems dealing with that discipline. The candidate chooses one or more for a response. The product is then rated by the curriculum department, and this rating becomes a part of the total evaluation of the candidate in the screening process.

In order to make this an effective tool, adequate space for the candidate to comfortably work at the exercise (or several versions of it) is needed in the event more than one candidate is completing the written exercise at one interview session. There have been no knowledgeable negative feedback on this technique. The word is out that this is expected of candidates for positions in Minneapolis Public Schools, and many come prepared for it.

Many school districts include standardized tests in the screening process. They may use personality tests and/or some kind of performance test such as the National Teachers Examination or a local equivalent of this examination. While this procedure adds one more piece of evidence not previously available upon which a decision can be reached, testing has come under severe criticism in recent years. Teacher organizations have taken a stand against the National Teachers Examination and the local equivalents as administered in some of the large city districts while personality tests are being criticized from many quarters. After negating the value of paper-and-pencil personality tests and emphasizing the costs of projective tests, Lipsett (1961) stated: "The most sophisticated body of thinking in the profession (of testing) today probably would hold that testing for personality factors certainly cannot be done effectively without projective tests, and there is insufficient evidence that it can be done with project tests" (p. 264).

As mentioned before, a committee interview, especially with a sizeable committee sitting together, can be quite upsetting for the applicant. However, it does have a definite place in a thorough screening procedure since the talent and expertise of committee members can be drawn upon to much more objectively judge the candidate in what is basically a very subjective process. For teacher candidates, a three step process appears reasonable. The candidate is interviewed by a panel of two administrators in a group interview, then interviewed individually by the special education administrator and the personnel administrator. A concensus is then reached by all interviewers as to what further action should be taken on the candidate. This might take the form of either a bona-fide job offer, an assessment that the candidate meets all qualifications but will be given every consideration when a vacancy occurs, or the decision not to consider further. In the latter two instances, such information should be communicated in writing.

An intriguing proposal of using the computer in the selection process is found in the required readings. The suggestion is not that it replaces conventional methods, but that it be an additional tool to use in selection. With the plans to provide data processing capability statewide to school districts in Minnesota (Minnesota Educational Computing Consortium, MECC), ultimately the possibility of inputting application information may be incorporated in the system. At the present time, a limited number of school districts nationwide, have the capability to input data from the application process which can later be retrieved as needed.

3. PHYSICAL EXAMINATION

An integral part of the employment process is the physical examination. The emphasis on this phase of the employment procedure varies from school district to school district. In addition, there is a question as to whether an employer can require a physical examination as a condition of employment if the cost must be borne by the prospective employee. A minimal requirement in Minnesota is evidence of freedom from tuberculosis as delineated in the following statute:

> *Chapter 214 - S.F. No. 387*
>
> *.....the employees of all school districts as defined in Extra Session Laws 1959, Chapter 71, Article I, Section 2 shall prior to employment and annually thereafter show freedom from tuberculosis by a report of a tuberculin test or chest x-ray examination....such chest x-rays or tuberculin tests shall not be required of any such employee who files with the board an affidavit setting forth that he depends exclusively upon prayer or spiritual means for healing and that to the best of his knowledge and belief is in good health and that he claims exemption from health on such grounds.*

4. COMPLIANCE AND AFFIRMATIVE ACTION

If your district has not yet developed and placed on file with the Office of Economic Opportunity (OEO) an affirmative action plan, undoubtedly, it will be required to do so in the near future. To that end you, as a special education administrator, may be asked to assist in the development of such a plan.

5. CERTIFICATION REQUIREMENTS

In every administrator's middle desk drawer should be a copy of the current certification requirements as regulated by the State Board of Education. For Minnesota, this is the *Certificate Handbook, Code VI-A46*. The most recent edition, at the time this is written, is the 1973 revision. Copies can easily be obtained by writing the Minnesota Department of Education. A complete understanding of these requirements is essential, because if you operate programs with unqualified staff, you may be cited for being in violation of regulations. The implication of this is the withholding of state aid. All your teachers should be presently fully certificated or in a program to complete requirements for certification, which implies the completion of nine quarter hours of work each year leading to certification. A critical date is July 1, 1979, at which time no teacher can be teaching in a special education program unless properly certificated.

6. RECRUITMENT AND SELECTION OF CLASSIFIED STAFF

The recruitment and selection procedure for classified (not certificated) staff varies with the school district. Some school districts are completely autonomous and can employ and discharge at will, others operate on a more formal basis and some others have little control over the procedure--rather another governmental body controls the process. Whatever is your situation, it is important that your district establishes guidelines, if it hasn't done so, for-employment practices affecting these staff members. In accordance with the Public Employment Labor Relations Act of 1971, as amended in 1973, all employees have the right to negotiate conditions of professional service.

Frequently, a resource for potential employees is a public or private employment agency. Referrals from these agencies then go through screening procedures as determined by your district. This may include a formal testing program and if it does, as mentioned earlier, a word of caution is in order. Standardized tests are being challenged by many individuals or concerned groups and if a test is used, the tester must be able to defend its use.

The capability to prepare an effective advertisement is a skill that will pay dividends. You may use classified ads more for non-professional staffing, but the implications are apparent that it may be used for all phases of staffing, at one time or another.

D. REVIEW OF MATERIAL

Recruiting and selection is a personnel function, and the role of the special education administrator is one of giving an able assistance in this function, particularly when the operation centers around filling vacancies in that department. Recuriting must be a carefully planned activity in order to locate the most highly qualified candidates. It is time consuming and expensive, but completely justifiable from the standpoint of long-range results. Recruiters must be trained as effective interviewers, operating in a highly professional manner. Legal implications of any decisions made are far reaching and the special education administrator should be fully cognizant of the law and state regulations. The screening procedure should be well defined and defensible, if challenged. Up to a point, the more professionals involved, the more discriminating the screening will be. Staffing is an overall function which should be critically administered in all employment.

The following pages contain the written assignment, required readings, and an evaluation of this objective. The written assignment is designed to give practical experience in carrying out the objectives of this unit; the required readings are strongly suggested for further understanding of the unit. There is one reading which is not included in the required readings that is also essential to this unit. It is Affirmative Action and Equal Employment. This is a guidebook for employers that can be ordered from the U.S. Equal Employment Opportunity Commission, Washington, D.C.; and it is free of charge. The evaluation speaks for itself. Keep in mind that the Objective, Recruiting and Selection of Staff, was written as a "how-to-do-it" unit, and you may learn as much from it as you wish.

WRITTEN ASSIGNMENT

Please make this assignment quite detailed in order to gain experience in such an effort, if you have not already experienced it. If you have done so and wish to submit that information, this would be entirely acceptable.

1. Write a job description of a present special education administrative position or vacancy in your school district or one with which you are familiar which could be used in recruiting to fill it.
2. Plan a recruitment program including at least five training institutions that train personnel in this area, explaining your choices.
3. Set up an itinerary to be followed in recruitment.
4. Plan a follow-up program to screen candidates for this position.

Include your critique of the unit with your assignment.

REQUIRED READINGS

1. Castetter, W.B. The personnel function in educational administration. New York: The MacMillan Co., 1971.
2. Erickson, R.W. Recruitment: Some unanswered questions, Personnel Journal, 1974, 52, 136-140.
3. Karras, E.J., & Zimmerman, J.H. Dimension interviewing, Personnel Journal, 1972, 50, 733-736.
4. Rennie, D.K. Coming to grips with affirmative action, The Personnel Administrator, 1973, 18, 29-32.
5. Smith, R.D. Models for personnel selection decisions, Personnel Journal, 1973, 51, 688-695.
6. Sample Job Descriptions.
7. An equal opportunity guide to recruiting minority teachers, counselors and administrative personnel. St. Paul: Minnesota State Department of Education.
8. Sample Reference Forms.
9. Samples of Screening Written Exercises
10. Minneapolis Public Schools, Guidelines for Committee Procedures in Selecting Personnel, pp. 1-3.

REQUIRED READINGS

REQUIRED READING

1

SELECTION OF PERSONNEL[*]

Every organization recognizes the inevitability of personnel turnover and of vacancies created by new positions and promotions. For this reason, the process by which positions and people are matched to fulfill the manpower requirements of the school system is examined.

The basic idea behind the selection process is to organize selection activities in such a way that information about applicants can be compared to position requirements. This process can be made simple or elaborate, depending upon the size of the school system, the number of vacancies, and board recruitment policy.

In general, most selection processes include the following steps:

- reception;
- central screening interview;
- completion and review of application blanks;
- completion of tests required by the system;
- decentralized interview;
- background investigation;
- selection;
- nomination;
- appointment; and
- contract(s).

A well-organized selection process governs all actions necessary to achieve its goal and indicates who should do what, and when. Attention to some of the important details in personnel selection is of considerable importance both to the candidate and to the organization. The manner in which applicants are treated during the selection process has a great deal to do with the way they perceived the organization and interpret these perceptions to others.

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[*] Castetter, W.B. *The personnel function in educational administration.* New York: The MacMillan Co., 1971. (Summary)

REQUIRED READING

2

RECRUITMENT: SOME UNANSWERED QUESTIONS*

Recruitment is perhaps one of the most important functions of a personnel department, yet it is often one of the least systematically managed areas in the department.

Manpower planning and the decision to hire new personnel have become a refined science in the past decade through the application of computer-based forecasting models and multiple contingency planning. Once the decision to hire has been made, many systems adopt a "seat-of-the-pants" approach, and personnel managers depend upon their "feel" of the labor market in their choice of recruitment methods. This can be both inefficient and costly.

In an attempt to review the literature, an overview of research findings to the field is presented, along with some unanswered questions dealing with the following categories:

- Impact on Employers,
- Impact on Workers, and
- Impact on Society.

The answers to the questions discussed in the reading are important to policy-makers on several levels. To the economic policymaker, increasing the "efficiency" of the labor market would have a considerable impact on the overall economic health of the nation. To the public employment service, private employment services, personnel administrators, and those concerned about the functioning of labor markets, these answers are also important.

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*Erickson, R.W. Recruitment: Some unanswered questions, Personnel Journal, 1974, 52, 136-140. (Summary)

REQUIRED READING

3

DIMENSION INTERVIEWING[*]

The interview has evolved into the chief selection and promotion tool, yet never has a technique about which so little has been established been used so extensively.

This reading briefly describes the concept of dimension interviewing which is offered as a basis to make interview time more productive and predictive of job success and tenure.

The basic model of the interview then becomes one of allowing the candidate, or encouraging the depiction of the success-related material in the case of the less verbal application, to flow past the interveiwer. The interview time is like a funnel leading to the employment decision. This funnel becomes one of evaluating the candidate in terms of meaningful content, not just generalized evaluation that the person is or is not a good candidate.

The success and tenure facts were combined into a dimension interview checklist or evaluation form, and the applicant selects statements which he/she feels are related to being a successful manager. This is intended to serve as a stimulus to the observation of as many of the dimensions as possible during the actual interview.

The interviewer then evaluates the applicant in terms of the data-based dimensions. Recruiters are encouraged to evaluate the applicant along the lines for which data exist and to restrict their decision process to the dimensions actually observed in the interview.

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[*] Karras, E.J., & Zimmerman, J.H. Dimension interviewing, Personnel Journal, 1972, 50, 733-736. (Summary)

4

COMING TO GRIPS WITH AFFIRMATIVE ACTION*

Responsibility at Abex Corporation for implementing equal employment policy rests with corporate headquarters. The obvious areas of critical importance are recruiting practices, promotions, transfers, and termination of employees. Each area must be approached without regard to age, race, color, religion, sex, or national origin of the individuals, in accordance with company policies and any applicable bargaining agreements.

According to the vice president of personnel and industrial relations at Abex, the aims of the corporation are:

- to make the company a better place to work;
- to make the company a better neighbor in the community;
- to make the company a better company to sell to; and
- to make the company a better company to buy from.

This takes tremendous individual initiative, follow through, and time. The goal is affirmative action with sincerity and promptness; and, success at Abex is measured by how employees as individuals become better neighbors.

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*Rennie, D.K. Coming to grips with affirmative action, The Personnel Administrator, 1973, 18, 29-32. (Summary)

REQUIRED READING

5

MODELS FOR PERSONNEL SELECTION DECISIONS*

The concept of "economic man" in search of higher pay and job security has received considerable criticism during the past decade. Especially at managerial and professional levels, such variables as autonomy, esteem, challenge, and self-actualization become significant factors in the decision to accept or reject a new position. In view of the research conducted for this reading, it may be possible to bring the opportunity for similar behavioral considerations into lower level positions without adding significantly to the selection costs.

A well thought out program of personnel selection will yield a variety of benefits to an organization. In this era of prosperity, employees seek fulfillment of higher level needs than those typically found 20 years ago. Every effort should be made to select applicants with the type of background commensurate with the skill, challenge, and autonomy requirements of the open positions. It is the opinion of this researcher that the extra cost of more scientific selection will, in the long run, increase overall profitability through a highly motivated work force which learns more quickly, produces better quality outputs, and stays on the job longer.

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[*] Smith, R.D. Models for personnel selection decisions, Personnel Journal, 1973, 51, 688-695.(Summary)

PERSONNEL – Position Open

... PLEASE POST ...

ASSISTANT DIRECTOR FOR ADMINISTRATION, SPECIAL EDUCATION DIVISION

RESPONSIBLE TO: Director of Special Education

REQUIREMENTS:

1. At least two years of experience as a Director of Special Education, or in a major administrative capacity in a public school system special education program.

2. Demonstrated competence in various administrative matters, including budgeting, personnel matters, referral system, data systems, and personnel supervision.

3. Ph.D. or Ed.D. in Special Education Administration or related field.

4. Must qualify for a Minnesota Special Education Supervisor Certificate.

RESPONSIBILITIES:

1. Develop and monitor Division-wide management information systems.
2. Coordinate and monitor the Division's referral system.
3. Coordinate the Division's program approval and annual report process.
4. Coordinate and screen all Division research and program evaluation efforts.
5. Develop and manage a Special Education fiscal accounting system.
6. Develop and monitor Division clerical support systems.
7. Manage and coordinate various Division-wide budgets not otherwise assigned.
8. Coordinate the Division's personnel recruitment system and affirmative action programs.
9. Develop and coordinate Division-wide public and staff information systems.
10. Coordinate Special Education summer school planning and program operation.
11. Coordinate the development and submission of proposals for state, federal and foundation funding of Special Education programs.
12. Coordinate with other divisions, departments and area superintendents in execution of assigned responsibilities.
13. Act as administrator in charge of the Division in the Director's absence.
14. Other duties and responsibilities as assigned by the Director of Special Education.

PROGRAM DESCRIPTION: The Special Education Division serves over 10,000 students yearly, and employs over 1,000 full and part-time personnel with an annual budget of $10,000,000. A wide range of services for students in regular schools and for those who need highly specialized programs are provided, and the Departments of School Psychology, Health, and Social Work are administered through the Division.

SALARY: $19,000 - $26,000 - 12 month contract

METHOD OF APPLICATION: Application forms can be obtained by writing or calling the Minneapolis Public Schools Personnel Office, 807 N.E. Broadway, Mpls, MN 55413, Phone 612/348-6132. Applications will be accepted until the position is filled. Position available July 1, 1974. Further information may be obtained from Dr. Richard Johnson, Director of Special Education, 807 NE Broadway, Mpls, MN 55413, Phone 612/348-6051.

SCREENING COMMITTEE: Corydon O. Nichols Chairperson, Jerry Gross, Bradley Bentson, Helen Tyler, Robert Wedl, Melvin West and Ann Danahy

PERSONNEL — Position Open

... PLEASE POST ...

COORDINATOR-PROGRAM FOR STUDENTS WITH SERIOUS ADJUSTMENT DIFFICULTIES-Madison School

This special program currently provides a full time alternate education program for 65 elementary age youngsters with serious adjustment difficulties. In the fall of 1974, the program will expand to serve 100 children and will be housed in specially designed quarters in a newly constructed expanded elementary community complex. The Minneapolis Public Schools also provides instruction to youngsters who are enrolled in agency programs or are hospitalized because of their emotional disturbance.

RESPONSIBLE TO:
Administrator for Special Schools, Program Services Department, Division of Special Education.

RESPONSIBILITIES:
1. Direct and coordinate instructional program.
2. Develop, implement, and monitor case management procedures including individual pupil assessment, and individualized program planning, review, and modification.
3. Coordinate staff and services as necessary to provide a comprehensive parent education program.
4. Develop outreach support services to regular education programs integrating youngsters from the Special School.
5. Coordinate a systematic and comprehensive staff development program.
6. Provide liaison to related community services.
7. Provide leadership within the professional community.
8. Represent Special School Program in cooperative activities with regular education.
9. Other responsibilities as assigned by the Administrator for Special Schools.

QUALIFICATIONS:
1. Specialist Degree in Special Education - emphasis in emotionally disturbed and/or behavioral disorders (minimum). Doctorate preferred.
2. Must be able to obtain Minnesota State Certification as ED Supervisor. (Supervisory certificate requires 2 years teaching experience in emotionally disturbed or related experience, 15 graduate hours in supervision and 6 graduate hours in curriculum and instruction).
3. Experience in educational programs for elementary age students with severe adjustment difficulties.
4. Demonstrated organizational and management skills.

SALARY RANGE:
$14,000 to $23,500 - 48 weeks

METHOD OF APPLICATION:
An application form may be obtained by writing to: Corydon O. Nichols, Director of Personnel, Minneapolis Public Schools, 807 N.E. Broadway, Minneapolis, Minnesota 55413.

APPLICATIONS will be accepted until the position is filled.

FOR FURTHER INFORMATION please contact Dr. Jerry Gross, Assistant Director for Program Services, 612-348-6051.

SCREENING COMMITTEE:
Corydon O. Nichols-Chairperson
Dr. Harold Benson, Dr. Joyce Jackson, Dr. Jerry Gross, Dr. Frank Wood, James Kenney.

7

AN EQUAL OPPORTUNITY GUIDE TO RECRUITING MINORITY TEACHERS, COUNSELORS AND ADMINISTRATIVE PERSONNEL*

> *Each school board should develop affirmative personnel recruiting policies and review the present personnel practices to make certain that no barrier, real of implied, precludes equal employment opportunities for all in the schools regardless of race, creed, or national origin. Members of racial minority groups should be encouraged to apply for positions in the public schools.*

The following information is to encourage and assist superintendents, personnel directors, and their official recruiters in locating and recruiting teacher candidates of racial minority background.

SOURCES OF MINORITY PERSONNEL

The following is a list of colleges and universities that have identified a number of their graduates who have American Indian and Afro-American backgrounds. The list in no way represents an exhaustive register of colleges and universities from which racial and ethnic minority teacher candidates graduate. In presenting this for use, it is recognized that the number of graduates varies with each class, as does the racial and ethnic composition of each class.

The Department of Education neither presumes to judge the qualities of the institutions nor the abilities of their graduates. Each college and university is an accredited institution, having met the standards of one or more of the following accrediting organizations:

New England Association of Colleges and Secondary Schools
Middle States Association of Colleges and Secondary Schools
North Central Association of Colleges and Secondary Schools
Northwest Association of Secondary and Higher Schools
Southern Association of Colleges and Schools
Western Association of Schools and Colleges

It is hoped that this information will assist school districts in implementing the policy of the State Board of Education and the State Department of Education in selecting personnel, at all levels, from all racial and ethnic groups of our society.

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* An equal opportunity guide to recruiting minority teachers, counselors, and administrative personnel. St. Paul: Minnesota State Department of Education. (Summary)

SOURCES OF INDIAN PERSONNEL

The following is a list of Colleges and Universities with Indian Enrollment among their 1970 graduation class. In presenting this for use, it is recognized that the number of graduates varies with each class.

COLLEGES AND UNIVERSITIES WITH INDIAN ENROLLMENT

ARIZONA

University of Arizona E30 S30

Contact placement of office: Frank Day, Alumni Building, 602-884-1231, Tucson, Arizona 85721. Tucson International Airport 12 miles.

CALIFORNIA

University of California at Berkeley E3 S3

Contact placement office: Glen Grant, Berkeley, Calif. 74720. Oakland Airport — distant 15 miles.

Fresno State College E2 S2

Contact placement office: Dr. Harold D. Jones, Maple & Shaw Avenue, Fresno, California 93726, 487-2381. Fresno Air Terminal 3½ miles.

CONNECTICUT

Southern Connecticut State College E2 S1

Contact placement office: Mr. Haddon Libby, 501 Crescent Street, 387-6661 Ext. 254, 292, New Haven, Connecticut 06515. Tweed New Haven Airport 5 miles.

Eastern Connecticut State College E1

Contact placement office: Edward Schoenbach, Willimantic, Connecticut 06226. Bradley International Airport 42 miles.

IDAHO

Boise State College S1

Contact placement office: Pauline Hinman, 1907 Campus Drive, 208-385-1349, Boise, Idaho 83707. Boise Municipal Airport 4 miles.

Lewis Clark Norman E4 S2

Contact placement office: Eugene McHugh, 746-2341 Ext. 239, Lewiston, Idaho 83501. Lewiston Airport 2 miles.

ILLINOIS

Roosevelt University S5

Contact placement office: Arthur Eckberg, 430 South Michigan, 922-3580 Ext. 332, Chicago, Illinois 60605. O'Hare International Airport 35 miles.

Illinois State University E10 S5

Contact placement office: Parker Lawlis, 309-438-2237, Normal, Illinois 61761. Bloomington Airport 3 miles.

KENTUCKY

Morehead State University E10 S10

Contact placement office: Monroe Wicker, 784-4181 Ext. 224, Morehead, Kentucky 40351, Rowan County Airport 8 miles.

Alice Lloyd College S3

Contact placement office: Tom Noe 606-785-5191, Pippa Passes, Kentucky 41844. Huntington, W. Va. Airport 110 miles.

MICHIGAN

Wayne State University 89ES

Contact placement office: Dr. Chester A. McCormick, Kirby and Ferry, 577-1638, Detroit, Michigan 48202. Metropolitan Airport 25 miles.

MINNESOTA

Bemidji State College E1 S3

Contact placement office: Dr. John C. Brady, 218-755-2038, Bemidji, Minnesota 56601.

MISSISSIPPI

Delta State College E1

Contact placement office: Dr. Mac G. McRaney, 843-2737, Cleveland, Mississippi 38732. Greenville Airport 35 miles.

University of Southern Mississippi E2

Contact placement office: Colon A. Bozeman, Hardy Street, 266-7124, Hattiesburg, Mississippi 39401. Hattiesburg Municipal Airport 5 miles.

Mississippi State University E21 S1

Contact placement office: Robert Leshe, Drawert, 601-325-3344, State College, Mississippi 39762. Columbus Airport 30 miles.

MONTANA

Montana State University S1

Contact placement office: John W. Breeden, Room 242-Reed Hall, 587-3121 Ext. 239, Bozeman, Montana 59715. Gallatin Airfield 9 miles.

Northern Montana College E20 S10

Contact placement office: William O'Connor, 265-7821 Ext. 23, Havre, Montana 59501. Havre Airport 5 miles.

Carrol College E1 S1

Contact placement office: V. J. Beneventi, (406) 442-3450 Ext. 238, Helena, Montana 59601. Helena Airport 1 mile.

NEBRASKA

Chadron State College E4 S8

Contact placement office: Dr. Bruce Bartels, 10th & Main, 432-5571, Chadron, Nebraska 69337. Chadron Municipal Airport 5 miles.

Nebraska Wesleyan University E1 S2

Contact placement office: Dr. Milton D. Evans, 50th & St. Paul, 466-2371 Ext. 23, Lincoln, Nebraska 68504. Lincoln Municipal Airport 5 miles.

Wayne State College S6

Contact placement office: Loren F. Kamish, 402-375-3200 Ext. 76, Wayne, Nebraska 68787. Wayne Municipal Airport 2 miles.

Number indicates 1970 Graduates in education, (E) elementary (S) secondary.

NEW MEXICO

Eastern New Mexico University E3 S3

Contact placement office: William A. Hoy, Jr., (505) 562-2212, Portales, New Mexico 88130. Clovis Municipal Airport 26 miles.

NEW YORK

State University College at Brockport E1-2 S1-2

Contact placement office: Charles H. Lang, (716) 395-2500, Brockport, New York 14420. Rochester Airport 25 miles.

State University College at Buffalo E400 S200

Contact placement office: Mrs. Norman F. Truesdale, 1300 Elmwood Avenue, (716) 862-5811, Buffalo, New York 14222. Greater Buffalo International Airport 7 miles.

NORTH CAROLINA

Appalachian State University E2 S2

Contact placement office: Dr. Robert L. Randall, (704) 264-8871 Ext. 230, Boone, North Carolina 28607. Charlotte Airport 100 miles.

Winston-Salem State University E100 S60

Contact placement office: Hamlet E. Goore, 725-3563 Ext. 31, Wineston-Salem, North Carolina 27102. Smith Reynolds Airport 4 miles.

NORTH DAKOTA

Dickinson State College S2-3

Contact placement office: LaVern Jessen, 277-2334, Dickinson, North Dakota 58601. Bismarck Airport 100 miles.

Mayville State College E2 S4

Contact placement office: Dr. G. C. Leno, 786-2547, Mayville, N. Dakota 58257. Mayville Airport 2 miles.

OKLAHOMA

Betheny Nazerene College E2 S1

Contact placement office: Dr. Elbert Overholt, 6729 N.W. 39th (405) 789-7645, Betheny, Oklahoma. Will Rogers Airport 6 miles.

University of Oklahoma E12 S15

Contact placement office: Robert G. Summers (405) 325-6111, Norman, Oklahoma 73069. Will Rogers Field (Oklahoma City) 18 miles.

Northeastern State College E30 S20

Contact placement office: Dr. Jack Kisner, (918) 456-5511, Tahlequah, Oklahoma 74464. Tulsa Airport 70 miles.

OREGON

University of Oregon E1 S2

Contact placement office: Miss Norma Kruger, 342-1411 Ext. 1051, Eugene, Oregon 97403. Mahlon Sweet Airport 1 mile.

Eastern Oregon College S1

Contact placement office: Dr. Floyd Hill, 8th & K, 963-2171, LaGrande, Oregon 97850. Pendleton Airport 50 miles.

PENNSYLVANIA

Edinboro State College E7 S4

Contact placement office: A. A. Huntley, (814) 734-1671, Edinboro, Pennsylvania 16412. Erie Airport 17 miles.

SOUTH DAKOTA

Dakota State College S1

Contact placement office: Milo E. Netwick, 256-3551 Ext. 208, Madison, South Dakota 57042. Sioux Falls Airport 50 miles.

Black Hills State College E1 S1

Contact placement office: Tony P. Schavane, Woodburn Hall, (605) 642-6277, Spearfish, South Dakota 57783. Rapid City Airport 45 miles.

Southern State College E2 S2

Contact placement office: Lee De Boer, Box 305, (605) 369-2975, Springfield, So. Dakota 57062. Yankton Airport 30 miles.

TENNESSEE

Austin Peay State University S2

Contact placement office: Mrs. Wanda S. Pinckley, College Street, (615) 647-0242, Clarksville, Tennessee 37040. Nashville Airport 50 miles.

TEXAS

Stephen F. Austin State University E1

Contact placement office: C. R. Voigtel, North Street, (713) 569-2403, Nacogdoches, Texas 75961. Angelina County Airport 25 miles.

Baylor University E1 S2

Contact placement office: Arch W. Hunt, P.O. Box 6237, 755-2611, Waco, Texas 76706. Waco Municipal Airport 8 miles.

UTAH

Weber State College E6 S2

Contact placement office: Mr. Hugh R. Jacobs, 399-5941 Ext. 334, Ogden, Utah 84403. Salt Lake City Airport 30 miles.

VIRGINIA

University of Richmond

Contact placement office: Dr. Edward F. Overton, Richmond, Virginia 23173. Byrd Field 15-20 miles.

WEST VIRGINIA

W. Va. Shepherd College E50 S100

Contact placement office: Dr. A. Gordon Slonaker, (304) 876-2511, Shepherstown, W. Va. 25443. Dulles International Airport 50 miles.

WISCONSIN

Wisconsin State University E1

Contact placement office: Mrs. Eila Butterworth, Pine Street, (608) 342-1268, Platteville, Wisconsin 53818. Dubuque Airport 30 miles.

Wisconsin State University E1 S1

Contact placement office: Karl T. A. Moravek, (715) 392-8101 Ext. 268, Superior, Wisconsin 54880. Duluth Airport 15 miles.

LaCrosse State University E2 S3

Contact placement office: V. L. Avallone, Asst. 785-1800 Ext. 398 LaCrosse, Wisconsin 54601. LaCrosse Municipal Airport 5 miles.

WYOMING

University of Wyoming E2

Contact placement office: Frank G. Kraus, (307) 766-2230, Laramie, Wyoming 82070. Brees Field 5 miles.

Number indicates 1970 Graduates in education, (E) elementary (S) secondary.

The following lists contain suggested Indian persons, organizations and newspapers to be approached for recruiting teachers, counselors, and administrative personnel.

NATIONAL

P. DILLON PLATERO, Chairman
Dine Incorporated
Director, Rough Rock Demonstration School
Chinle, Arizona 86503

NED HATATHLI, President
Navaho Community College
Many Farms Rural Post Office
Chinle, Arizona 86503

DR. WILLIAM BENHAM
Assistant Area Director (Education)
Navaho Area Office
Window Rock, Arizona 86515

ABC (Americans Before Columbus)
National Indian Youth Council
Box 3175
East Colfax Station
Denver, Colorado 80218

DAVID RISLING, JR., President
California Indian Education Association, Inc.
1349 Crawford Road
Modesto, California 92501

ADAM NORDWALL
15105 Thoits Street
San Leandro, California 94579

FRANK DUCHENEAUX, JR.
Congressional Relations Specialist
1951 Constitution Avenue N.W.
Washington, D. C. 20242

BERT CORCORAN
Administrative Officer

DR. JOHN F. BRYDE
Director of Indian Psychology
University of South Dakota
Vermillion, South Dakota 57069

DANNY HONAHNI, Director
Project Necessities
Curriculum Development
Box 575
Brigham City, Utah 84302

Federal Projects
Box 791
Havre, Montana 59501

WILLARD A. SCOTT
Director of Indian Education
3220 Siringo Road
Santa Fe, New Mexico 87501

INDIAN AFFAIRS
Association on American Indian Affairs, Inc.
432 Park Avenue South
New York, New York 10016

HERSCHEL SAHMAUNT
Box 1
Elgin, Oklahoma 73538

MRS. LOTSEE SMITH
1523 Winsor Way
Norman, Oklahoma 73069

INDIAN TRUTH
Indian Rights Association, Inc.
1505 Race Street
Philadelphia, Pennsylvania

BROTHER RED OWL, O.S.B.
Associate Director
American Indian Culture Research Center
Marvin, South Dakota 57251

RONALD ROSS
Teacher Corps
319 Missouri Drive
P. O. Box 716
Pickstown, South Dakota 53767

RICHARD E. TIMM, Director
Indian Counselor Aide Program
406 East Front Street
Port Angeles, Washington 98362

ROBERT POWLESS
Director, PRIDE
240 Main Building
Wisconsin State University
Stevens Point, Wisconsin 54481

INDIAN NEWSPAPERS

THE TUNDRA TIMES
Box 1287
Fairbanks, Alaska 99701

THE VOICE OF BROTHERHOOD
C. E. Peck
P. O. Box 1418
Juneau, Alaska

SMOKE SIGNALS
Department of the Interior
Indian Arts and Crafts Board, Room 4004
Washington, D. C. 20240

THE SENTINEL
National Congress of American Indians
1346 Connecticut Avenue, N.W.
Washington, D. C.

ROUGH ROCK NEWS
Rough Rock Demonstration School
Chinle, Arizona 86503

SMOKE SIGNALS
Colorado River Indian Tribes
Parker, Arizona 85344

FORT APACHE SCOUT
P. O. Box 898
Whiteriver, Arizona 85941

THE NAVAJO TIMES
P. O. Box 428
Window Rock, Arizona 86515

TSEN-AKAMAK
Route 1
P. O. Box 2170
Davis, California 95615

THE INDIAN NEWSLETTER ACCESS - INDIAN
Project
P. O. Box 106
Pala, California 92059

THE INDIAN REPORTER
3254 Orange Street
Riverside, California 92501

GOVERNMENT BULLETINS
Bureau of Indian Affairs
1951 Constitution Avenue N.W.
Washington, D. C. 20242

INDIAN EDUCATION NEWSLETTER
U.S. Office of Education
400 Maryland Avenue, S.W.
Washington, D. C. 20202

INDIAN RECORD
Department of the Interior
Bureau of Indian Affairs
1951 Constitution Avenue, N.W.
Washington, D. C. 20242

THE INDIAN JOURNAL
Eagle Butte
South Dakota 57625

CHAHTA ANUMPA
"The Choctaw Times"
Southeastern Indian Antiquities Survey, Inc.
1725 Linden
Nashville, Tennessee 37212

INDIAN VOICES
1126 East 59 Street
Chicago, Illinois

THE AMERINDIAN
(American Indian Review)
1263 West Pratt Boulevard
Chicago, Illinois 60626

MAINE INDIAN NEWSLETTER
42 Liberty Street
Gadriner, Maine 04345

MANY SMOKES
P. O. Box 5895
Reno, Nevada 89503

THE NATIVE NEVADAN
Inter-Tribal Council of Nevada, Inc.
1995 East Second Street
Reno, Nevada 89502

AMERICAN INDIAN LAW NEWSLETTER
University of New Mexico School of Law
1915 Roma Avenue, N.E.
Albuquerque, New Mexico 87106

THE CHEROKEE TIMES
Box 105
Cherokee, North Carolina 28719

INDIAN MAGAZINE
Box 500
Station A
Toronto 116, Ontario

TABLOID
24 Center Street
Vermillion, South Dakota 57069

ROSEBUD SIOUX HERALD
Rosebud
South Dakota 57570

AKWESASNE NOTES
Antioch-Putney Graduate School of Education
Putney, Vermont 05346

NORTHWEST INDIAN TIMES
P. O. Box 2772
Spokane, Washington 99220

SOURCES OF BLACK PERSONNEL

The following is a list of Colleges and Universities with predominantly black enrollment among their 1970 graduation class. In presenting this for use it is recognized that the number of graduates varies with each class.

COLLEGES AND UNIVERSITIES WITH PREDOMINATELY BLACK ENROLLMENT

ALABAMA

Alabama State University 350

Contact placement office: Arthur D. Barnett, 915 S. Jackson St., Montgomery, Alabama. Dawnelly Field 5 miles.

Miles College 158

Contact placement office: Mrs. Alice P. Allen, 5500 Avenue G, Birmingham, Alabama, (205) 786-5281 Ext. 7. Municipal Airport (Birmingham) 13 miles.

Oakwood College E20 S5 to 10

Contact placement office: Dr. C. E. Hogan, Oakwood Road, N.W., Huntsville, Alabama 35806, 539-9461 Ext. 260. Huntsville Airport 12 miles.

Stillman College 130

Contact placement office: Jerry L. Campbell, Box 1430, Tuscaloosa, Alabama 35401, 752-2548. Tuscaloosa Airport 10 miles.

Talladega College 85

Contact placement office: James W. Adams, Talladega, Alabama, 362-4839. Birmingham Municipal Airport 50 miles.

Tuskegee Institute 144

Contact placement office: John P. Krouse, Post Office Box 1199, 727-8434, Tuskegee, Alabama. Montgomery Airport 50 miles. Montgomery, Alabama.

ARKANSAS

Arkansas A & M College 500

Contact placement office: Alton Boyd, Sol 367-6811 Ext. 27, College Heights, Arkansas 71655, Pine Bluff, Airport 50 miles. Pine Bluff, Ark.

Philander Smith College 120

Contact placement office: Mrs. Luella H. Casson, 819 W. 13th Street, Little Rock, Arkansas, 501-375-9845. Adams Field 3 miles.

DELAWARE

Delaware State College 200

Contact placement office: Samuel M. Hall, North Dupont Hwy., Dover, Delaware, 302-734-8271 Ext. 287. Philadelphia International Airport 85 miles.

Number indicates 1970 graduates in education.

DISTRICT OF COLUMBIA

Howard University 180 teachers

Contact placement office: Mrs. Marian V. Coombs, Washington, D.C. National Airport approx. 5 miles, Washington, D.C.

FLORIDA

Bethune-Cookman College 250

Contact placement office: Edward R. Rodriguez, Daytona Beach, Florida, 255-1401 Ext. 283. Municipal Airport 3 miles.

Florida A & M University 700

Contact placement office: C. C. Cunningham, Box 158, Tallahassee, Florida, 222-8030 Ext. 5103, 531. Tallahassee Municipal Airport 5 miles.

Florida Memorial College 90

Contact placement office: Dr. B. H. Puryear, 15800 N.W. 42nd Avenue, Miami, Florida, 625-4141 Ext. 72. Miami International Airport 15 miles.

GEORGIA

Albany State College 200

Contact placement office: Bennie L. Walker, Holley, Blvd. 435-3411 Ext. 350, Albany, Georgia. McAfee Airport 3 miles.

Fort Valley State College 375

Contact placement office: Ralph P. Malone, P.O. Box 416, 825-8281 Ext. 261, Fort Valley, Georgia 31030. Macon Airport 20 miles.

Savannah State College 150

Contact placement office: Dr. Thelma Harmond, 912-354-5717, Savannah, Georgia 31404. Travis Field 15 miles.

KENTUCKY

Kentucky State College 200

Contact placement office: Mr. Frank E. Austin, Jr., New Classroom Building, 502-564-5948 Frankfort, Kentucky 40601. Bluegrass Field-Lexington, Kentucky 25 miles.

LOUISIANA

Dillard University 250

Contact placement office: E. G. Alexander, New Orleans, Louisiana 70122. Moisant International Airport 15 miles.

Grambling College 325

Contact placement office: Leon Whittaker, P.O. Box 406, 247-3761, Ext. 316, Grambling, Louisiana. Monroe Airport, Monroe, Louisiana 40 miles.

Southern University 1000

Contact placement office: Kerney Laday, Southern Brand Post Office, 775-6300 Ext. 219, Baton Rouge, Louisiana. Ryan Airport 5 miles.

Xavier University of Louisiana 175

Contact Director of Career Planning & Placement, 7325 Palmetto Street, 486-7411 Ext. 269, New Orleans, Louisiana. Moisant International Airport 7 miles.

MARYLAND

Coppin State College 130

Contact placemen office: Charles W. Ward, 2500 W. North Avenue, L.A. 3-1111, Baltimore, Maryland. Friendship Airport 10 miles.

Morgan State College 544

Contact placement office: George MacDonald, Coldspring Lane & Hillen Road, 323-2270 Ext. 255-251, Baltimore, Maryland. Friendship Airport 12 miles.

MISSISSIPPI

Tougaloo College 140

Contact placement office: A. A. Branch, 982-4242, Tougaloo, Mississippi. Allen Thompson Field, Jackson, Mississippi 10 miles.

MISSOURI

Lincoln University 300

Contact placement office: James A. Saunders, C363-8121, Jefferson City, Missouri. Columbia Regional Airport 20 miles.

NORTH CAROLINA

Barber-Scotia College 100

Contact placement office: Ralston M. Kelly, 786-5171 Ext. 270, Concord, North Carolina. Douglas Airport 28 miles.

Bennett College 130

Contact placement office: Mrs. Allotte J. Barnes, 275-9791, Greensboro, North Carolina 27420. Greensboro High Point Airport 7 miles.

Elizabeth City State University 213

Contact placement office: Mr. Ranaldo Lawson, Parkview Drive, 335-5185, Elizabeth City, North Carolina. United States Coast Guard Base 2 miles.

Fayetteville State University 180

Contact placement office: M. J. Yarboro, 483-6144, Fayetteville, North Carolina 28301. Municipal Airport (Granis Field) 12 miles.

Saint Augustine's College 60

Contact placement office: Miss Gloria J. Johnson, 828-4451, Ext. 36, Raleigh, North Carolina 27602. Raleigh-Durham Airport 18 miles.

Livingstone College 175

Contact placement office: Mrs. Doris P. Jones, 633-5145, Salisbury, North Carolina. Douglas Municipal Airport 45 miles.

Shaw University 50

Contact placement office: Dr. Mark M. Atkinson, 833-3812, Raleigh, North Carolina. Raleigh-Durham Airport 14 miles.

Winston-Salem State University 160

Contact placement office: Mr. Hamlet E. Goore, 725-3563, Winston-Salem, North Carolina. Smith-Reynolds Airport 4 miles.

OHIO

Central State University 1000

Contact placement office: Mr. David Youngblade, Arnett Hall, 376-7613, Wilberforce, Ohio 45384. Dayton Municipal Airport-Vandalia 32 miles.

Wilberforce University 35

Contact placement office: Ermin L. Frey, 372-8071, Wilberforce, Ohio. Dayton Airport 22 miles.

Number indicates 1970 graduates in education.

OKLAHOMA

Langston University 315

Contact placement office: Roy L. Watson, (405) 466-2821, Langston, Oklahoma. Will Rogers Airport, Oklahoma City, Oklahoma 40 miles.

PENNSYLVANIA

Cheyney 425

Contact placement office: James Peal, 399-6880, Ext. 320, Cheyney, Pennsylvania 14319. International Airport 40 miles.

Lincoln University 200

Contact placement office: Carl F. Brown, (215) 932-8300, Lincoln University, Pennsylvania 19352. Philadelphia International Airport 45 miles.

SOUTH CAROLINA

Benedict College 50

Contact placement office: Willie Williams, Harden & Blanding Streets, 779-4930, Columbus, South Carolina. Columbia Metropolitan Airport 10 miles.

South Carolina State College 250

Contact placement office; Mrs. Daisy Dunn Johnson, 534-6560, Orangeburg, South Carolina 29115. Columbia Metropolitan Airport 42 miles.

TENNESSEE

Fisk University 235

Contact placement office: Philip J. Winkfield, Heritage House, 17th & Meharry Blvd., 244-3580 242-243) Nashville, Tennessee 37203. Municipal Airport 14-16 miles.

Knoxville College 173

Contact placement office: (Miss) Carolyn Crawford, 901 College Street, Northwest (615) 546-0751 Ext. 248, Knoxville, Tennessee 37921. McGhee-Tyson Airport 13 miles.

Lane College 200

Contact placement office: Mr. Kapel Kirkendoll, 424-4600, Jackson Tennessee. McKellar Field 7 miles.

LeMoyne-Owen 142

Contact placement office: J. J. Williams 807 Walker Avenue, 948-6626, Memphis, Tennessee. Memphis International Airport 10 miles.

TEXAS

Bishop College 200

Contact placement office: W. E. Hogan, 3837 Simpson-Stuart Rd., FR6-4311, Dallas, Texas. Lovefield Airport 20 miles.

Huston-Tillotson College 110

Contact placement office: Mrs. Lavon Marshall, 1820 E. Eighth Street, 476-7421, Ext. 40, Austin, Texas. Municipal Airport 4 miles.

Jarvis Christian College 96

Contact placement office: Jerome L. Donaldson, 769-2841, Hawkins, Texas 75765. Tyler, Texas-Municipal Airport, Pounds Field 20 miles.

Texas College 69

Contact placement office: William H. Ammons, II, 2404 N. Grand, (214) 593-8311, Tyler, Texas. Pounds Air Field 8 miles.

Texas Southern University 104

Contact placement office: Mr. Elva K. Steward, 3201 Wheeler Street, (713) 528-0611, Ext. 206, Houston, Texas. Houston Intercontinental Airport 30 miles.

Wiley College 107

Contact placement office: Bishop B. Curry, Jr., Wiley College, (214) 935-2157, Marshall, Texas. Trans-Texas Airport, Longview, Texas 25 miles.

VIRGINIA

Hampton Institute 400

Contact placement office: Fred G. Scott, East Queen Street, 723-6581, Ext. 228. Patrick Henry Airport, Newport News, Virginia 15 miles.

Saint Paul's College 75

Contact placement office: James B. Cooley, 848-3111, Ext. 44, Lawrenceville, Virginia 23868. Byrd Airport 75 miles.

Virginia State College 125

Contact placement office: Mr. Alphonso McCain, 526-5111, Byrdfield Airport, Richmond, Virginia 22 miles.

Virginia Union University 65

Contact placement office: Phillip H. Brunson, Jr., 1500 North Lombardy Street (703) 355-0631, Richmond, Virginia. Byrd Airport 10 miles.

Number indicates 1970 graduates in education.

The following lists contain suggested black persons, organizations and newspapers to be approached for recruiting teachers, counselors and administrative personnel.

NATIONAL

MR. JOE L. REED, Executive Secretary
Alabama State Teachers Association
853 Thurman Street
Montgomery, Alabama 36104
(205) 263-0511

MR. T. E. PATTERSON, Executive Secretary
Arkansas Teachers Association
1306 Wright Avenue
Little Rock, Arkansas 72206
(501) 375-2321

DR. H. E. TATE, Executive Secretary
Georgia Teachers and Education Association
201 Ashby Street, N.W.
Atlanta, Georgia 30314
(404) 522-7512

MR. J. K. HAYNES, Executive Secretary
Louisiana Education Association
1335 N. Boulevard, Box 1767
Baton Rouge, Louisiana 70821
(504) 343-1306

MR. RON KREULEN, Acting Director - PR & R
Florida Education Association
208 W. Pensacola Street
Tallahassee, Florida 32304
(904) 224-1161

MR. E. B. PALMER, Executive Secretary
North Carolina Teachers Association
125 E. Hargett Street
Raleigh, North Carolina 27601
(919) 832-3000

MR. W. E. SOLOMON, Associate Executive Secretary and Director of Special Services
South Carolina Education Association
421 Zimalcrest Drive
Columbia, South Carolina 29210
(803) 779-3420

MR. FITZ TURNER, Director of Special Services
Virginia Education Association
116 S. 3rd Street, Gamble's Hill
Richmond, Virginia 23219
(703) 648-1615

MR. C. J. DUCKWORTH, Executive Secretary
Mississippi Teachers Association
1323 Lynch Street
Jackson, Mississippi 39203
(601) 354-5351

DR. VERNON McDANIEL, Executive Director
Commission on Democracy in Education
Box 8094
Dallas, Texas 75216
(214) 373-4311

MR. JOSEPH L. HOWELL
The Research Council of the Great City Schools
1819 H. Street N.W.
Washington, D.C. 20006
(202) 293-7603

BLACK NEWSPAPERS IN THE U.S. WITH CIRCULATION OVER 10,000

Alabama
- Birmingham Mirror

California
- Los Angeles Sentinel
- Oakland California Voice
- San Diego Lighthouse
- San Francisco Independent

District of Columbia
- Washington Afro-American

Florida
- Jacksonville Florida Star - News
- Jacksonville Florida Tattler
- Miami Florida Times
- Tampa Florida Sentinel-Bulletin

Georgia
- Atlanta Daily World
- Valdosta Telegram

Illinois
- Chicago Courier
- Chicago Daily Defender
- Chicago News Crusader

Indiana
- Gary American
- Indianapolis Recorder

Louisiana
- New Orleans Louisiana

Maryland
- Baltimore Afro - American

Massachusetts
- Springfield Sun

Michigan
- Detroit Michigan Chronicle
- Detroit Tribune

Minnesota
- Minneapolis Spokesman
- Twin Cities Observer
- St. Paul Recorder
- St. Paul Sun

Missouri
- Kansas City Call

Nebraska
- Omaha Star

New Jersey
- Newark New Jersey Herald News

New York
- Brooklyn New York Recorder
- Buffalo Criterion
- Buffalo Empire Star
- New York Amsterdam

North Carolina
- Charlotte Post
- Durham Carolina Times
- Raleigh Carolinian
- Wilmington Journal

Ohio
- Cleveland Call and Post

Oklahoma
- Oklahoma City Black Dispatch

Pennsylvania
- Philadelphia Independent
- Philadelphia Tribune
- Pittsburgh Courier

Texas
- Fort Worth Mind
- Houston Forward Times

Virginia
- Norfolk Journal & Guide
- Richmond Afro-American
- Roanoke Tribune

PREDOMINATELY BLACK FRATERNITIES AND SORORITIES

Fraternities

Alpha Phi Alpha
4432 S. Parkway
Chicago, Illinois 60653

Kappa Alpha Psi
2320 N. Broad Street
Philadelphia, Pennsylvania 19132

Omega Psi Phi
107 Rhode Island Avenue, N.W.
Washington, D. C. 20002

Phi Beta Sigma
1105 Prospect Pl.
Brooklyn, New York 11213

Sororities

Alpha Kappa Alpha
5211 S. Greenwood Avenue
Chicago, Illinois 60615

Delta Sigma Theta
1814 M Street, N.W.
Washington, D. C. 20036

Sigma Gamma Rho
2515 Ethel Street
Indianapolis, Indiana 46208

Zeta Phi Beta
1734 New Hampshire Avenue, N.W.
Washington, D. C. 20009

NATIONAL PUBLICATIONS FOR TEACHER RECRUITMENT

ASCUS — Association for School College and University Staffing
14 East Chocolate Avenue
Herschey, Pennsylvania 17033

NEA* SEARCH
1201 16th Street Northwest
Washington, D.C. 20036

Index of Opportunities in Teaching
Resource Publication Inc.
Post Office Box 381
Princeton, New Jersey

REQUIRED READING

An Equal Opportunity Employer

EMPLOYMENT APPLICATION FOR CERTIFICATED PERSONNEL

PLEASE NOTE: Make an entry in every space.
Use N/A if it does not apply.

1. Name__________ Mr., Mrs., Miss, Ms. Last Name First Name Middle Name __________ Social Security Number

2. Address

Temporary__________ Number and Street City and State Zip Code Area Code Telephone Number Until What Date

Permanent__________ Number and Street City and State Zip Code Area Code Telephone Number Until What Date

3. Sex__________ **4. Birthdate**__________ Month, Day, Year **5. Age**__________

6. a. Marital Status__________ Single, Married, Divorced, Separated, Widowed **c. Spouse's First Name**__________

b. Maiden Name__________ **d. Number of Children**_____ **Ages**__________

7. a. Position for Which Application is Made. Subjects or grades should be listed in order of preference__________

b. What extra curricular activities would you be qualified to conduct?__________

c. What are your hobbies or avocations?__________

8. Education: Full information and dates are required.

SCHOOLS ATTENDED	NAME AND LOCATION	MAJOR	MINOR	DIPLOMA OR DEGREE	DATES		WHEN GRADUATED
					FROM	TO	
ELEMENTARY							
HIGH							
COLLEGE OR UNIVERSITY							
GRADUATE SCHOOL							
OTHER SCHOOLS							

9. Describe the Minnesota certificate you now hold, if any. File No.__________

You must be eligible for a Minnesota certificate to be considered.

POSITION	LEVEL OF STUDENTS	LEVEL OF CERTIFICATION GRANTED	DESCRIPTION OF SUBJECT	DATE ISSUED	DATE OF EXPIRATION

(Over)

01 (4M 9-73) Publications—ISC

THIS APPLICATION WILL BE PROCESSED ONLY IF AN ENTRY IS MADE IN EVERY SPACE.

10. Data regarding practice teaching: (Persons with three years or more of teaching experience need not complete this portion.)

CITY AND SCHOOL IN WHICH PRACTICE TEACHING WAS DONE	NAME OF COOPERATING TEACHER	GRADES OR SUBJECTS TAUGHT	DATES		NO. OF MONTHS	HOURS PER WEEK
			FROM	TO		

College Supervisor(s) (Name and Address)

†11. Complete history of experience after graduation from high school: This information is used to determine beginning salary. If your teaching experience has not been continuous, indicate in detail what your occupation was during the time you were not teaching; for example, business, travel, rest, armed services. Do not include time spent in study which is shown on other side.

ACCURATE AND COMPLETE INFORMATION IS REQUIRED

EMPLOYER	ADDRESS, CITY, STATE, ZIP CODE	GRADES OR SUBJECTS TAUGHT OR WORK EXPERIENCE	DATES		NO. OF MONTHS	TIME	
			FROM	TO		FULL	PART

† Please attach additional sheets listing special competencies, work experiences, etc.

12. Referents: (A) Give names of principal in each school system listed in item 11. (B) **Include names of supervisors and/or** consultants who know of your teaching or work experience.

NAME	PRESENT ADDRESS STREET, CITY, STATE, ZIP CODE	RELATION TO YOUR WORK	
		POSITION	LOCATION

13. Military______ Dates of Service ______ Branch ______ Reserves or Discharged

14. Have you ever applied for a teaching position in Minneapolis? Regular____ **Reserve**____ **Dates**____
Transcripts and Recommendations must be forwarded to our office as soon as possible. No action will be taken on your application without them. Most Placement Offices do not include transcripts with recommendations.

15. Have you ever been convicted of a criminal offense?____

16. Have you secured from the registrar and included or sent us your transcripts of work taken?____(Pencil in incomplete courses on transcript)

Training Credit____

Experience Credit____

Military Credit____

Entering Salary____

(Do not write in this space)

17. Have you notified your college Placement Bureau to send us your recommendations?____ If not, please do.

18. Have you ever taken the National Teacher Examinations?____ **If so, please include** a copy of your scores with this application form.

19. Are you under contract to another school system at the present time?____ **If yes, a** release must be obtained before an offer can be made to you.

20. If appointed, when could you begin work?____

21. Please indicate if you decided to apply because of any of the following:

____Recruiter ____Other. Please explain____

I VERIFY THAT THE ABOVE STATEMENTS ARE TRUE AND FACTUAL.

Date____ **Signature of Applicant**____

THIS APPLICATION WILL BE PROCESSED ONLY IF AN ENTRY IS MADE IN EVERY SPACE.

APPLICATION BLANK
FOR PROMOTIONAL POSITIONS

DATE ____________________

1. NAME ________ ________ ________ ________
MR., MRS., MISS   LAST NAME   FIRST NAME   INITIAL

2. ADDRESS ____________________ ________
NUMBER AND STREET   CITY AND STATE   ZIP CODE

TELEPHONE: HOME ____________ BUSINESS ____________
AREA   AREA

3. BIRTHDATE ________ ________ ________ AGE ________
MONTH   DAY   YEAR

4. INFORMATION

a. Marital Status ____________________
SINGLE, MARRIED, DIVORCED, SEPARATED, WIDOWED

b. Maiden Name ____________________

c. Husband's Name ____________________

d. Number of Children ____________________

e. Ages of Children ____________________

f. Other Dependents ____________________

APPLICATION FOR:

________ Assistant Director in ____________________

________ Assistant Elementary Principal

________ Assistant Secondary Principal

________ Counselor

________ Consultant in ____________________ ________

________ Director of ____________________

________ Project Administrator ____________________

________ Psychologist

________ Other (Specify) ____________________

This application must be accompanied by a complete transcript of credits and should be mailed to the Director of Personnel,

Q6 (1M 7-71) Vocational School Print Shop ISC

LIST SIGNIFICANT (NON CREDIT) CONFERENCES, COMMITTEES, WORKSHOPS, IN SERVICE COURSES OR CONVENTIONS YOU HAVE ATTENDED IN RECENT YEARS

KIND	WHERE HELD	DATES

8. CERTIFICATES YOU NOW HOLD, IF ANY, WHICH QUALIFY YOU FOR THIS POSITION AND ANY OTHERS (TEACHING CERTIFICATES, ETC.). YOU MUST BE ELIGIBLE FOR A MINNESOTA CERTIFICATE TO BE CONSIDERED.

CERTIFICATE NUMBER	TITLE	DATE ISSUED	EXPIRATION DATE

9. EXTRA CURRICULAR OR AVOCATIONAL INTERESTS

Give a brief description of any hobbies or avocations you have developed and enjoy at the present time.

10. REFERENCES

List names of persons in ADMINISTRATIVE and SUPERVISORY positions who have recently supervised your work.

NAME	BUSINESS ADDRESS STREET, CITY, STATE, ZIP CODE	TITLE	SCHOOL OR FIRM

List names of OTHER members of the teaching profession or co-workers in business with whom you have been associated in recent years and who, because of that association, can speak with some authority regarding your qualifications.

NAME	BUSINESS ADDRESS STREET, CITY, STATE, ZIP CODE	TITLE	SCHOOL OR FIRM

Other persons who know about your training, experience and contributions will be chosen by the administration for references.

DO NOT WRITE IN THIS SPACE

NAME	ADDRESS STREET, CITY, STATE, ZIP CODE	TITLE	SCHOOL OR FIRM

11. MILITARY ______ SELECTIVE SERVICE CLASSIFICATION ______ DATES OF SERVICE ______ RESERVE STATUS — LIST ASSIGNMENT

12. HAVE YOU EVER BEEN ARRESTED? ______ IF SO PLEASE EXPLAIN.

13. THIS SPACE MAY BE USED FOR ANY ADDITIONAL INFORMATION WHICH YOU WOULD LIKE TO HAVE ON FILE (ATTACH ADDITIONAL SHEETS, IF NEEDED)

FOR OFFICE USE ONLY

TRAINING ______

EXPERIENCE ______

MILITARY ______

STEP ______ LANE ______

ENTERING SALARY ______

IF APPOINTED WHEN COULD YOU BEGIN WORK? ______

I VERIFY THAT THE ABOVE STATEMENTS ARE TRUE AND FACTUAL

SIGNATURE ______ DATE ______

PERSONNEL DEPARTMENT

CONFIDENTIAL REFERENCE

Applicant

Name______________________________

Position______________________________

Referent

Name______________________________

Address______________________________

____

THE ABOVE NAMED APPLICANT HAS GIVEN YOUR NAME AS A REFERENCE. PLEASE COMPLETE THIS INQUIRY BLANK AND RETURN IT IN THE ENCLOSED ENVELOPE AT YOUR EARLIEST CONVENIENCE. ALL INFORMATION WILL BE KEPT IN STRICTEST CONFIDENCE.

WE SINCERELY APPRECIATE YOUR COOPERATION IN THIS MATTER.

PERSONNEL DEPARTMENT

(Indicate with a check mark)	Superior	Above Average	Average	Below Average	Unsatisfactory
Personal Qualities					
Physical health					
Emotional poise					
Appearance					
Friendliness					
Sense of humor					
Attitudes					
Reactions to suggestions					
Relations to co-workers					
Interest in professional growth					

In what relationship did you have the opportunity to form a judgment of this applicant's work?__________

____

What is/was applicant's position in your system?____________________

Give actual dates of employment. Month________ Year________ to Month________ Year________

Why did the applicant leave your organization?____________________

Has the applicant any disabilities? Physical________ Emotional________ Mental________
(If yes, please explain on reverse side.)

Would you re-employ this applicant?________ If not, why?____________________

____

Is he/she considered a competent worker in his trade?____________________

Signature ______________________________

(Use reverse side for comments on any unusual ratings or for additional information)

INQUIRY BLANK
039 (5M 9-69) Vocational School Print Shop

INDEPENDENT SCHOOL DISTRICT #000

POSITION DESCRIPTION: Coordinator: Pupil Personnel Services
(Director of Special Education)

TERM & REMUNERATION:

1. The length of contract for this position shall be 48 weeks.

2. Remuneration shall be commensurate with the training and experience of the candidate. This is expected to be in the range of $16,000 to $19,000 for the contract year.

RESPONSIBILITY & CERTIFICATION:

1. The Coordinator of Pupil Personnel Services shall be directly responsible to the Assistant Superintendent: Instruction.

2. The individual shall be properly certified by the Minnesota State Department of Education.

TRAINING & EXPERIENCE:

1. Minimum of a Masters degree with a major in Special Education. Highly desirable to have had undergraduate and graduate training in Special Education, Remedial Reading, and Special Learning Disabilities.

2. Successful teaching experience in the above areas.

3. The ability to accept leadership responsibility in working with school personnel.

4. The ability to work with and to inform the citizens of our school district concerning this phase of our school.

PRIMARY OBJECTIVE OF POSITION:

1. To plan, supervise and coordinate special education and staff service personnel and programs designed to identify and provide for the special personal and educational needs of students at all grade levels.

MAJOR AREAS OF ACCOUNTABILITY:

1. For a close working relationship and communication with the Director, Principals, and Coordinator-Curriculum K-12 throughout the District to assure their participation and understanding of programs, so they will make effective use of various staff services available.
   ---Informs administrators in advance of contemplated policy or procedure changes which may affect other phases of the school program.

2. For identifying through special staff personnel the intellectual, physical, social and emotional problems affecting student success in the classroom.

3. For encouraging and coordinating the participation of the instructional staff with parents and administrators in the development of special programs designed to lessen the number and intensity of such student problems.

4. For placement of educable and trainable pupils within the District.

5. For participating with the Coordinator K-12 in development of curriculum and instruction programs for educable and trainable classes.

6. For supervising and administering tutoring programs for emotionally disturbed, visually handicapped, hearing impaired, physically handicapped pupils and pupils with special learning disabilities.

7. For planning and directing the placement of the physically handicapped in District schools and in other community agencies or schools.

8. For preparing the necessary reports for the State Department of Education covering the various special education services.

9. For planning, administering and coordinating pupil testing programs at al grade levels.

10. For planning and projecting the staffing and facility needs of the Special Education Staff Services Department within the School District.
    ---The Director, Principals, and Coordinator K-12 will be consulted in such planning to assure a coordinated and effective program at all grade levels.

11. For defining the role of each staff member assigned so each may proceed with certainty to perform their delegated responsibilities in an effective manner.
    ---Communicates to other administrative staff members in the District the responsibilities delegated to the special and staff personnel so as to develop the understanding and cooperation of such administrators.

12. For observing and evaluating the performance of staff personnel as a basis for counseling to improve their performance and to command as may be justified.

13. For participation in the selection of new staff members and to provide appropriate orientation and opportunities for in-service training.

14. For directing or preparing proposals for government subsistence programs relating to special education so as to increase the educational opportunities fo students of this School District.

15. For making recommendations to the Assistant Superintendent on any matter which will improve the educational opportunities for students in the District.

16. For keeping the Assistant Superintendent informed of all important developments which he will need to know to function effectively.

17. For performing other duties and assuming other responsibilities as delegated by the Assistant Superintendent.

COMMUNITY - SCHOOL RELATIONS:

1. To actively participate and encourage the staff members to participate in business and community groups as a means of developing understanding and support for the schools' programs.

2. Personally participates in parent conferences in special cases.

SUPERVISION OF OTHERS:

Direct supervision of personnel in the following classifications;

Special Education
Remedial Reading
Speech Therapy
Social Workers
Psychologist
Nurses
Title I Teachers

Part time Tutors and Teachers of pupils with special learning disabilities

WORK DIRECTION OF OTHERS:

As required to accomplish the defined objectives of this position.

Personnel Department

REFERENCE FORM: APPLICANTS FOR COUNSELOR POSITIONS

CANDIDATE ____________________ NAME OF SCHOOL ____________________

PRESENT POSITION ____

The above person is being considered for a counseling position. May we have the benefit of your observation of this candidate? The information you complete may be shared with the candidate if she/he so requests.

PERSONAL QUALITIES

These are desirable personal characteristics of counselors. Please check the four (only four) in which the candidate is especially strong.

_____1. A warm friendly attitude toward young people which makes them come to him/her voluntarily for help.
_____2. Ability to work in harmony with others and to create a feeling of good will with teachers, parents and employers.
_____3. Good judgment, common sense and objectivity in meeting situations.
_____4. Initiative, enthusiasm and drive.
_____5. A good sense of humor
_____6. Emotional stability and maturity.
_____7. Sensitivity to the reactions of others.
_____8. Capacity for being trusted by others (ability to establish confidences.)

COMMENTS: ____

____

____

Of the above personal qualities, which do you feel are the candidate's two that might need strengthening.

____

____

____

Other comments on traits not listed above: ____________________

____

____

PM II-52

COUNSELOR ABILITIES:

Following are some of the desirable abilities of counselors:

1. to select, administer and interpret tests, rating scales and personal records as a means of understanding pupils and their problems.
2. to provide accurate and adequate information about courses needed in order to help young people plan their education.
3. to supply information about occupations, industry and employment possibilities in order to help young people with vocational planning.
4. to be comfortable in interpersonal relationships due to ability to understand and accept himself and others.
5. to counsel effectively with young people regarding their personal problems and their vocational and educational plans.
6. to give leadership in building a strong guidance program in which all the school staff will participate.
7. to effectively handle school records and routines and details.

Which of the above have you noted that the candidate has put into practical application? (Give illustrations - you may refer to above by number)

Wherein have you noticed that the candidate has missed the opportunity to use the above abilities in classroom, homeroom or about the building?

While you have known this candidate, have you noticed any indication of disability or disorder? (Answer Yes or No)

Physical ____________ Mental ____________ Emotional ____________

Please rate this candidate by checking (✓) one of the following statements:

_____1. I believe he/she is a superior candidate and should be given serious consideration for the position.

_____2. I believe he/she is a desirable candidate for the position and I would be satisfied to have him/her as a counselor.

_____3. I believe he/she has abilities and qualities needed for the position and would be acceptable if no one better is available.

_____4. I believe the candidate is not ready for consideration at this time.

_____5. I do not believe the candidate, due to certain inherent characteristics, will ever qualify for the position.

Further comments: ____

Rating by ______________________ School ______________

Present Position ____________________________________

For how many years have you known applicant? ______________

What was your position during this period in relation to this candidate?

____

REQUIRED READING

9

MENTALLY HANDICAPPED

PERSONNEL DEPARTMENT

QUESTION SHEET

INSTRUCTIONS:

A. Complete the personal data on the answer sheet.

B. Select two questions from those listed below and indicate the questions and form number in the space provided on the answer sheet.
This is FORM NO. MH 2 . PLAN ON ABOUT ONE HALF HOUR FOR THE EXERCISE.

C. Respond to the questions in the space provided on the answer sheet.

D. Return the question sheet and the answer sheet to the interviewer.

E. Your answer sheet will be included in your application folder for review by the screening committee.

PLEASE DO NOT MARK ON THIS SHEET

1. Describe what you consider to be important educational goals that you as a special class teacher would subscribe to.

2. Describe in general the techniques and methods you would use in diagnosing mentally handicapped youngsters strengths and weaknesses in the academic areas. (Answer the question based upon the age level for which you are applying.)

3. Mentally handicapped youngsters as a group exhibit a number of characteristics that differ from the normal. Please list some of these characteristics and state how you would deal with them in your teaching.

4. It is often stated that success is important to the feeling of accomplishment for mentally handicapped youngsters. List some specific examples of how you would develop success experiences for youngsters in your classroom?

5. Behavioral problems are not unusual in a class for the mentally handicapped. Please discuss some techniques you feel would be helpful in dealing with or preventing behavior problems in your class.

6. Describe what you consider to be the value of special class placement for mentally handicapped youngsters.

7. Integration of youngsters is receiving much attention in the field of special education today. Describe some of the benefits of integrating mentally handicapped youngsters with so-called normal peers.

SPECIAL LEARNING &
BEHAVIORAL PROBLEMS

QUESTION SHEET

INSTRUCTIONS:

A. Complete the personal data on the answer sheet.

B. Select two questions from those listed below and indicate the questions and form number in the space provided on the answer sheet.

This is FORM NO. SLBP 1. PLAN ON ABOUT ONE HALF HOUR FOR THE EXERCISE.

C. Respond to the questions in the space provided on the answer sheet.

D. Return the question sheet and the answer sheet to the interviewer.

E. Your answer sheet will be included in your application folder for review by the screening committee.

PLEASE DO NOT MARK ON THIS SHEET

1. What is the role of an SLBP-R teacher assigned to a staff? Explain.
2. List some characteristics of an SLBP child.
3. List some of the special reading techniques used to remediate a serious reading disability?
4. At what age or grade level should we become concerned if a child is not achieving? Explain.
5. How do you perceive the SLBP program?
6. As the SLBP teaching in a building, list some ways in which you might aid the classroom teacher.
7. How important do you think it is that the building staff understand the SLBP program? Explain.

SPECIAL LEARNING &
BEHAVIORAL PROBLEMS

QUESTION SHEET

INSTRUCTIONS:

A. Complete the personal data on the answer sheet.

B. Select two questions from those listed below and indicate the questions and form number in the space provided on the answer sheet.

This is FORM NO. SLBP 2 . PLAN ON ABOUT ONE HALF HOUR FOR THE EXERCISE.

C. Respond to the questions in the space provided on the answer sheet.

D. Return the question sheet and the answer sheet to the interviewer.

E. Your answer sheet will be included in your application folder for review by the screening committee.

PLEASE DO NOT MARK ON THIS SHEET

1. What plans could you implement to make the building staff aware of the students disability?

2. Do you think it is necessary to conference often with the classroom teacher? Explain.

3. Do you feel you have the ability to relate well with most students? Why or why not?

4. How do you determine where to begin instructions with a student who is not achieving?

5. Do students who exhibit deviant behavior affect your ability to teach? Explain.

6. Indicate some methods or techniques you could recommend to a classroom teacher in the area of curriculum modification for an S.L.B.P. student.

7. Compare the philosophies of 1.) the S.L.B.P. teacher working in an isolated setting -vs- 2.) the SLBP teacher working within the classroom.

Personnel Department

GUIDELINES FOR COMMITTEE PROCEDURES in SELECTING PERSONNEL

Below are some suggested guidelines for implementing the committee process when screening applicants for positions in the

APPOINTMENT OF THE COMMITTEE

The screening committee will:

1. be appointed by the appropriate superintendent from a list of names generated by the administrator(s) in whose department(s) the vacancy exists and will include a representative from the Personnel Department. The superintendent may appoint individuals other than those suggested. The representative on the committee from the Personnel Department will serve as the chairperson who votes only in case of a tie vote.

2. be composed of an even number of members (generally not more than six) which shall include representatives from the department(s) where the vacancy exists, as well as, representatives from other disciplines and divisions plus the chairperson, who is the representative from the Personnel Department. The membership composition shall reflect a policy of non-discrimination.

3. include interested persons in the community whenever appropriate.

4. not include the administrator responsible for the supervision of the candidate selected. This administrator should review the files of the applicants prior to the initial screening for the purpose of determining eligibility of those applying.

FUNCTIONS of the PERSONNEL DEPARTMENT in the COMMITTEE PROCESS

The Personnel Department will:

1. write a job description with the help of the department involved and publicize the position to be filled.
2. answer questions and supply application forms to interested parties.
3. process applications:
   (a) collect supplementary data (credentials, transcripts, etc.)
   (b) request references for all applicants.
4. assemble the completed files on the applicants and have the committee members review them.
5. notify applicants who will not become candidates.
6. arrange the interview schedule, generally one-half hour for each candidate. (exceptions are the procedures for screening assistant principal and counselor candidates.)
7. inform candidates of the date, time and place of the interview and verify their acceptance of the interview appointment.

FUNCTIONS OF THE CHAIRPERSON (Personnel Department Administrator)

The chairperson will:

1. contact the supervisor to request him/her to review files for eligibility.
2. request the committee members to review the files of the applicants, independently, and recommend on the tally sheets the applicants who should be formally interviewed by the committee.
3. review the tally sheets and on that basis determine the candidates who will be invited for an interview.
4. provide each committee member with a folder prior to the interviews containing:
   a. interview forms
   b. rating sheets
   c. note paper
   d. other pertinent material
5. meet with the committee just prior to the interviews to explain procedures and the role of each committee member in the screening process.

6. introduce the candidate to the members of the committee, make opening statements or ask leading questions to establish a working relationship between candidate and the committee and act as moderator to maintain the time schedule for each interview.

7. hold a summary session immediately following the last interview for the purpose of ranking candidates and establishing a rank order list. If implied, a recommendation will be made to the appropriate superintendent.

8. notify the candidates of the committee's decision and send thank you letters to each committee member for their participation, if the committee is to be dismissed.

FUNCTIONS of the COMMITTEE:

The committee will:

1. review files of applicants independently, whenever possible, and recommend those applicants who are to be interviewed as candidates for the position.

2. meet with the candidate for approximately 25 minutes and assess his/her acceptability for the position. The last five minutes of the time period is reserved for writing on the interview form a short resume of impressions gained. These interview forms will be destroyed after the ratings have been determined.

3. after all interviews have been completed the committee will rank order all candidates.

4. participate in a summation and ascertain if a recommendation will be made to the appropriate superintendent as a result of the interviews. It is entirely possible that no recommendation can be made other than to continue searching for an acceptable candidate.

5. maintain confidentiality in regard to discussions carried on during the screening process. No committee member will individually discuss the results of the interview, the summation, or other pertinent information with an applicant, a candidate or others outside the committee.

Standing committees who screen elementary/secondary assistant principalships and counselors will continue with present practices where different from those outlined above because of the seminar aspect of these sessions.

General screening committees sstablished for screening teaching candidates for initial employment will also follow current procedures where different from those outlined above.

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EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   ____ A) more or other required readings

   ____ B) fewer or other required readings

   ____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

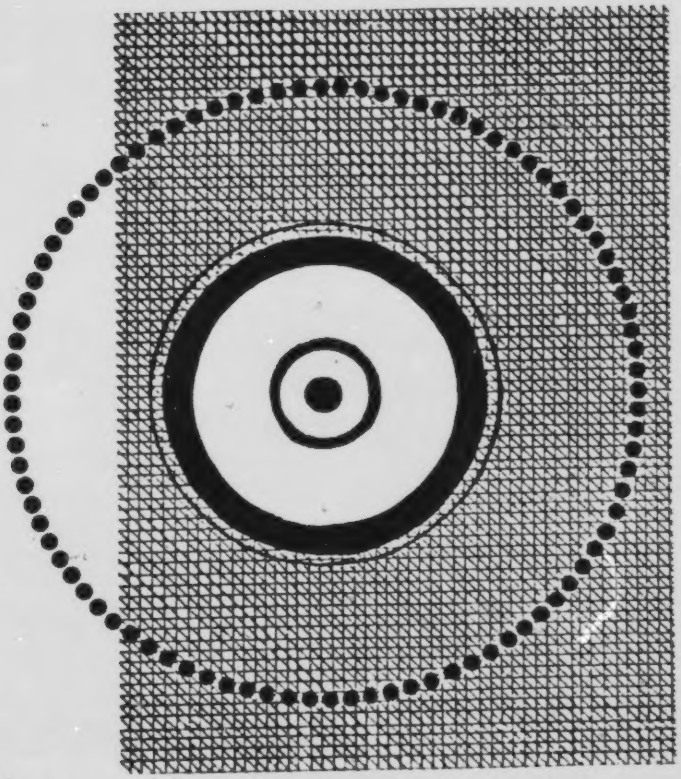
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PERSONNEL MANAGEMENT

Objective 3



Special Education Administration

Training Program

College of Education

University of Minnesota

COURSE AUTHORS:

Dr. John Mass
Minnesota Association of
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St. Paul, Minnesota

Mr. Corydon Nichols
Director of Personnel
Minneapolis Public Schools
Minneapolis, Minnesota

PREFACE

PERSONNAL MANAGEMENT is one of three courses in the Special Education Administration Training Program. The training was developed as part of a three-year project, and this is the first application of its competency-based education model. The course materials are designed so that revisions can be made according to objectives and the instructional needs of the participants. Student, course author and pre/post test assessments will contibute to the evaluation and subsequent revision of this material.

The competency areas for the personnel management course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Staff Relations and Administration
Recruitment and Selection of Staff
Human Resource Planning
Staff Development
Evaluation of Staff and Administration

Each of the above has been independently designed so that the personnel management course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction, including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instruction material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

INTRODUCTION

"The highest and best form of efficiency is the spontaneous cooperation of a free people."
Woodrow Wilson

"Only in growth, reform and change, paradoxically enough, is true security to be found."
Anne Morrow Lindbergh

The concept of personnel management is relatively new; it is just recently becoming an entity of its own in an integrated organizational structure--in business, industry and education. Among the first efforts to study working conditions (Roethlesberger & Dickson, 1939) were the "Hawthorne Experiments," undertaken in the plants of Western Electric Company in 1923, to determine the effect of physical environment on productivity. The results were inconclusive, but they pointed to the fact that the problem was more socio-psycholigical in nature. This conclusion led to a series of further experiments in the 1930s. Prior to that time, little consideration was given to the human factor in employment. Perhaps, it was the labor shortages which developed during World War I in this country that revealed the magnitude of the problems. As a consequence of labor shortages, the government insisted that personnel departments be established in plants manufacturing war supplies. (Meggison, 1972) This requirement gave a considerable boost to the concept of the management of human resources. However, it seems probable that the greatest single influence on the employment function stemmed from the establishment of the Committee on Classification of Personnel in the Army. The committee operated on the basic assumption that manpower was not solely a function of numbers but also of appropriate skills. Consequently, personnel specifications, based upon an analysis and definition of duties and responsibilities as well as physical, intellectual, educational and technical requirements were established; then testing, interviewing, and rating sustems were set up for proper selection. (Meggison, 1972)

In spite of the Great Depression in the 1930's and resulting unemployment, labor made great strides in humanizing the role of the worker during this period. The most significant piece of legislation related to this liberalization was the National Labor Relations Act of 1935 (Wagner Act). The Act legitimized the concept of compulsory collective bargaining, thus greatly increasing the power of labor and unionism.

Again in the 1940's, with the advent of World War II, labor shortages created a situation similar to that of World War I where concessions were made to the worker in return for services. The government instituted wage stabilization measures to curb the inflation which, in part, was due to the activities of many companies holding war contracts. Although the war contracts were drawn up on cost plus basis, in order to entice and hold their workers the companies made many concessions in terms of fringe benefits. These war-induced measures did not only create inflation but set a pattern for post-war labor/management relations. Increased benefits in lieu of wage increases or as an adjunct to them became a basic consideration in negotiations from this point on, and employers found that later attempts to "negotiate them out" met with firm resistance from labor.

Two other factors appeared to have had considerable impact upon the evolution of humanizing employment. The first was the emergence of computer technology which aided and accelerated the acquisition and storage of information. This tool enabled the industrial man to free himself from the mental drudgery required to attain certain ends--a facility denied his predecessor of earlier periods. The second factor was the discovery of new sources of energy which, when fully utilized, is expected to have considerable impact on living standards.

Modern personnel management has evolved as a result of nine interrelated developments:

- rapid technological change and a drastically increased specialization of labor associated with the Industrial Revolution;
- the emergence of free collective bargaining;
- the scientific management movement;
- early industrial psychology;
- governmental personnel practices growing out of the establishment of a Civil Service Commission;
- the emergence of personnel specialists and various groupings of these specialists into personnel departments;
- the human relations and industrial sociology movements;
- the development of behavioral sciences and organization theories; an
- social legislation over the past several years.(French, 1974, p.30)

All of these developments had considerable impact upon the evolution of humanizing employment in business, industry, government, and education. Hopefully, the Objectives that follow will help you to become familiar with the personnel function, which is an integral part of your responsibility as a special education administrator, and to be better equipped to administer this facet of your total assignment.

For purposes of organization, this course of study has been divided into units below with exercises found at the end of each unit. The exercises are designed to reinforce the assimilation of the material contained therein. In addition, there are critiques included which are intended to provide feedback to the authors as to the appropriateness of, and the effectiveness of material presented. Your frank appraisal of our efforts on the evaluation forms is sincerely appreciated.

I. Staff Relations and Administration
    A. Administrative Developments
    B. Staff Relations

II. Recruitment and Selection of Staff
    A. Philosophical Overview
    B. Recruitment
    C. The Selection Process

III. Human Resource
    A. Importance of Planning
    B. Overview

IV. Staff Development

V. Evaluation of Staff and Administration

HUMAN RESOURCE PLANNING

CONTENTS

A. IMPORTANCE OF PLANNING 1

B. OVERVIEW AND BACKGROUND 3

C. REVIEW OF MATERIAL 3

WRITTEN ASSIGNMENT. 4

REQUIRED READINGS 8

1. "Manpower Planning" 11

2. "Personnel Planning, Objectives and Methods: Presentation of an Integrated System" 13

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EVALUATION

III

HUMAN RESOURCE PLANNING

An organization, whether public or private has present and future needs for people in its organization. These people are expected to help achieve the goals and objectives of the organization and to preserve and develop the entire organization.

A. IMPORTANCE OF PLANNING

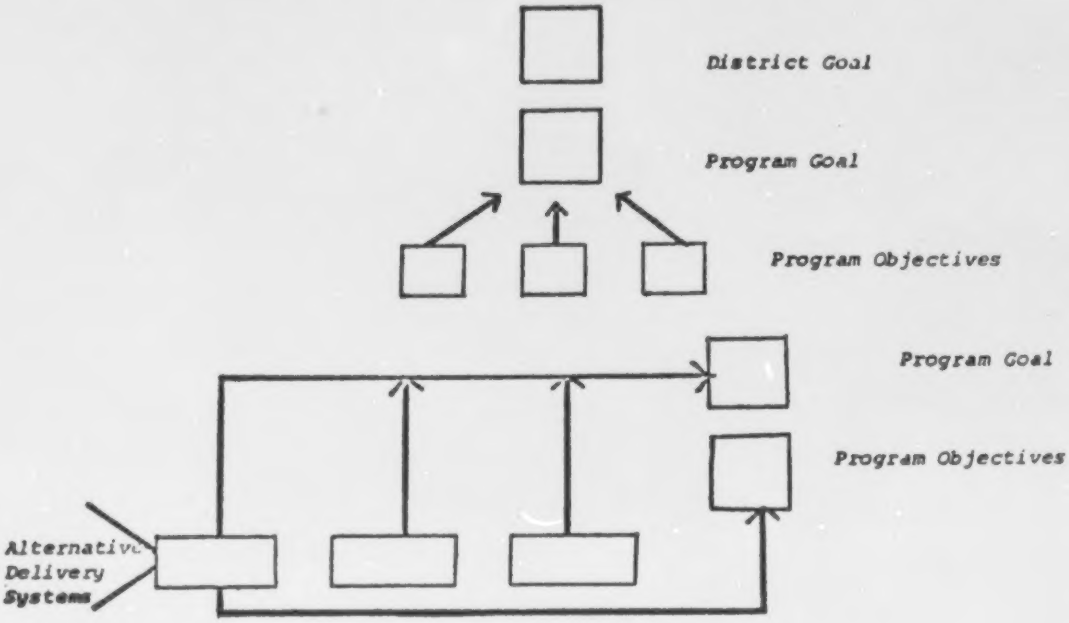
Human resource planning is the direct effort to plan for present and future needs of personnel for the organization, with specific reference to the personnel needed to accomplish the goals and objectives. This type of planning can occur at any level of the organization provided it is related to the total plan of the organization. Human resource planning has a direct responsibility for assuring a resource of available talent in an organization. The overall objectives of a program for human resource planning are as follows:

- *Relate human resource needs to the purpose of the organization.*
- *Make long-range estimates of the organization's specific and general needs for human resources.*
- *Maximize the performance of the human resources in the organization.*

(Meggison, 1972)

This type of planning requires that an organization has clearly defined goals and directions which are easily recognized by those in a position of planning.

School districts traditionally plan on a one-year cycle, anticipating the numbers of students carried over and registering those who enter at the kindergarten level. As enrollments have begun to decline in one district and grown in another, more attention has been paid to planning for three- through five-year periods and annually updating these projections. Such planning usually results in numbers of students and numbers of teachers. The common form of the numbers allocation is the pupil-teacher ratio. This ratio is found in school literature as an indicator of program and school district quality. More recently, program goals and objectives coupled with mutually developed criteria for successful programs are becoming the indicators of quality within a school district. Thus, the importance of human resource planning is evident. Coupled with established goals and objectives, a variety of service delivery systems may be generated. Each service system may contribute to the accomplishment of a single goal or to multiple goals and specific objectives in a program area.



Human resource planning becomes critical in generating alternative means of combining personnel to achieve program goals and objectives. It is not the intent of such planning that each alternative will accomplish exactly the same degree of effectiveness for achieving the program goals or objectives. In fact, it is usually recommended that whenever anticipated benefit and costs of human resource planning are being weighed for decisionmaking, alternative levels of program service need to be considered.

Decisionmaking for staffing purposes could be placed in a one-, three-, and five-year planning cycle as long as the alternative levels of program goals and objectives were reviewed. Without such planning, genuine program development and a real relationship of personnel to program cannot occur.

B. OVERVIEW AND BACKGROUND

Human resource planning requires a good deal of time and effort. Many times people in education believe that the planning task is complete when a set of goals and objectives have been agreed upon and the decision is made to move ahead to achieve them. In the past, the answer in education has been to hire a teacher with proper certification and a background of training needed to achieve the services called for in the objectives. Once this task of finding the teacher had been accomplished, the administrator takes over the supervision of the teacher in the performance of tasks designed to achieve the objectives. If, however, an administrator intends to suggest alternative means of accomplishing an objective, then there must be some consideration of what tasks are to be performed and by whom. The necessary approach to this is job analysis, which is detailed in Objective II.

C. REVIEW OF MATERIAL

The following outline details the "how-to" for human resource planning.

1. Program Objectives

   a. Program objectives related to services groups/needs

      1. SLBP
      2. Hearing impaired
      3. Visually impaired
      4. Trainable mentally retarded
      5. Educable mentally retarded
      6. Others

   b. Program objectives related to staff organization/resources

      1. Psychological
      2. Speech
      3. Vocational adjustment
      4. Work experience
      5. Physiological
      6. Other social service/resources or agencies

   c. Program objectives related to cooperating agencies

      1. Other school districts
      2. Regional or cooperative service units
      3. State agency
      4. Private agencies where appropriate

2. Program Objective Format

   a. Statement of the problem including evidence supporting the statement

   b. Problem analysis including summary or data used in analysis

   c. Alternative approaches to the problem

      1. List of minimum acceptable level of services
      2. List of desirable level of services
      3. List of optimum level of services

   d. Analysis/effectiveness projections

      Develop and analyze alternative staffing patterns for each level, i.e.
      1. Minimum
      2. Desirable
      3. Optimum

      Cost analyze each alternative in terms of
      1. Staff
      2. Equipment
      3. Transportation
      4. Related services
      5. Other

   e. Prepare basic objectives of project including five elements

      1. Who
      2. What
      3. Where
      4. When
      5. Quality

WRITTEN ASSIGNMENT

1. List three specific purposes of human resource planning which are directly related to the program level.

   a. To identify the nature of the work to be performed and the standard of performance essential to the total operation.

   b. To analyze how well the existing staff is utilized.

   c. To review appropriateness of staff deployment.

2. List three critical considerations or questions involved in developing human resource planning assumptions.

   a. How should the educational programs be structured?

   b. What are the most effective ways of organizing instructional groups?

   c. What special services should be provided in each of the school attendance units?

3. Differentiate among the meaning of the following terms for purposes of planning.

   a. Index of professionals per 1000 pupils.

   b. Pupil-teacher ratio.

   c. Average class size.

4. Complete human resources planning exercise:

The Task

For quite some time, Norwest School District officials have felt that they have not provided adequately for the needs of handicapped children. The lack of programming in this area has not been due to a lack of concern, but rather has been due to limited financial resources. The current state legislature, however, has recently enacted a program of financial incentives to encourage the improvement of educational services to handicapped children. With the availability of these new aids, the school board has charged its administration with the responsibility for developing a human resource plan for special education.

You have been appointed by the superintendent to a planning team with the task of developing a special education human resource plan to be considered by the board of education at their next meeting. Specifically, your human resource planning team is to:

   a. Establish the number of handicapped children by category and to project the anticipated number to be served three and five years from now.

   b. Indicate the numbers of personnel of various types needed to serve the district's handicapped children.

   c. Provide a rationale for your plan. (Alternative A)

d. Indicate an alternative plan for achieving the same level of services. (Alternative B)

e. In your rationale for each plan indicate whether this plan is designed for minimal, desirable or optimal level of services and how you have made this judgment.

5. Case Study and Analysis. Case studies are a means of developing a person's familiarity with ideas and thoughts in a semi-practical work experience. It is a method of bringing together the practical and the theoretical. The practical skills of analysis with the theoretical planning techniques in human resource planning are to be applied in this case study.

Before beginning to work on the case study, please state briefly the program goal(s) you have in your school district for the following student programs. If you have none, simply write none.

Program goal(s) for students enrolled in:

a. SLBP

b. Hearing impaired

c. Visually impaired

d. Trainable mentally retarded

e. Educable mentally retarded

f. Other groups--you may add your own so long as you can identify an overall program goal

Next please list your program goal(s) for the delivery and successful completion of the following services to students. Where none, simply write none.

a. Psychologists

b. Speech therapists

c. Vocational adjustment and work experience

d. Other social services performed by staff and/or cooperating agencies in districts

Instruction for Case Study and Program Goal:

a. Select an area in which you have a stated program goal(s) for a group of identified special education resources.

b. List the number of current human resources devoted to the program by category. Where none are used--simply write none.

Number

Supervisory:

Teacher:

Clerical:

Custodial:

Food Service:

Students:

What is the ratio of teachers to students? How does this compare to other special education programs?

c. Using the same program and students related to a single day, prorate the amount of credit time spent serving the students in this program. For purposes of uniformity assume eight hour day except for students and use the minute as the common unit. In the case of teachers include preparation time. What is the full time equivalency of the person in each category above.

1.0 = 1 eight hour day - 480 minutes
.5 - 240 minutes of work directly related to this program
FTE = Full Time Equivalency in minutes per day X the number of persons

FTE

Supervisory:

Teacher(s):

Clerical:

Custodial:

Food Service:

Students:

Which method, number of FTE, more accurately describes resources devoted to program?

Why:

What are the underlying assumptions of a pupil-teacher ratio?

REQUIRED READINGS

1. Castetter, W. B. The personnel function in educational administration. New York and London: The MacMillan Co. & Collier-MacMillan Limited, 1971.

2. Cox, A. Personnel management and organization development. Boston: Houghton Mifflin Co., 1971.

REQUIRED READINGS

REQUIRED READING

1

MANPOWER PLANNING*

The general purpose of manpower planning is to develop and maintain a highly motivated and competent school staff to achieve the aims of the system. The intent of organizational planning or any other type of planning is to decide in advance what is to be done. By developing systematic plans for manpower planning, random administrative behavior is minimized; and, goal-oriented, coordinated, rational, orderly organizational effort becomes possible. In brief, the manpower-planning process is an important component of the total system, and the manner in which it is designed, implemented, controlled, and linked to other system components will have a decided impact upon the extent to which organizational objectives are realized.

The sequence of events and activities in the manpower-planning process includes the following:

- Development of manpower-planning assumptions--system develops general and specific planning assumptions concerning goals, program structure, and manpower essential to their implementation.
- Projection of the organization structure and manpower requirements--from planning assumptions organization structure projected which best meets future needs of school system.
- Prepare manpower inventory--current system manpower inventoried to determine relationship of existing manpower to that required in projected structure.
- Implement manpower plans--individuals matched to projected positions in organization structure. Derivative plans made to develop or recruit needed personnel.
- Control manpower plans--validity of manpower plans checked through feedback and reevaluated to maintain effective and updated manpower plans.

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*Castetter, W. B. The personnel function in educational administration. New York and London: The MacMillan Co. & Collier-MacMillan Limited, 1971. (Summary)

REQUIRED READING

2

PERSONNEL PLANNING, OBJECTIVES AND METHODS: PRESENTATION OF AN INTEGRATED SYSTEM*

In working with the personnel planning from the viewpoints of the company and the individual, these matters were combined into a common plan of action aiming at an interplay between the company's requirements and supply of manpower and the personal opportunities for the employee to find his/her niche.

For several years, personnel planning has had limited objectives and can be said to have been passive, consisting of the personnel department dealing in a rational way with the requisitions received from line management. Nowadays, it appears more justified to attempt to achieve a greater degree of integration between personnel administration and other company activities. This should be done more actively, foresightedly and systematically than has been done in the past.

One way of analyzing the object of personnel planning is to consider the components which together constitute company manpower resources: number of employees, working hours, and individual contributions.

On the basis of these ideas, a planning system can be developed taking into account two collective conditions: the personnel structure as a whole and individual conditions.

The following planning instruments for the beginning of a more detailed program to attain intended objectives are:

- From the manpower forecast, management obtains information about composition of company personnel structure which is necessary.

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*Cox, A. Personnel management and organization development. Boston: Houghton Mifflin Co., 1971. (Summary)

- By means of the personnel budget, the company personnel structure is guided in order to correspond with company requirements.
- By combining the individual plans, it is possible to obtain an overview of the measures which are required with regard to the employees' adjustment to the duties in question.

REFERENCES

Castetter, W. B. The personnel function in educational administration. New York and London: The MacMillan Co. & Collier-MacMillan Limited, 1971.

Cox, A. Personnel management and organization development. Boston: Houghton Mifflin Co., 1971.

French, W. The personnel management process. Boston, Mass.: Houghton Mifflin Co., 1974.

Meggison, L.C. Personnel--a behavioral approach to administration. Homewood, Ill.: Richard D. Irwin, Inc. 1972.

Roethlisberger, F.J., & Dickson, W.J. Management and the worker. Cambridge, Mass.: Harvard University Press, 1939.

EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ______________________

EXERCISE PAGE NUMBER(S) ______________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   ____ A) more or other required readings

   ____ B) fewer or other required readings

   ____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

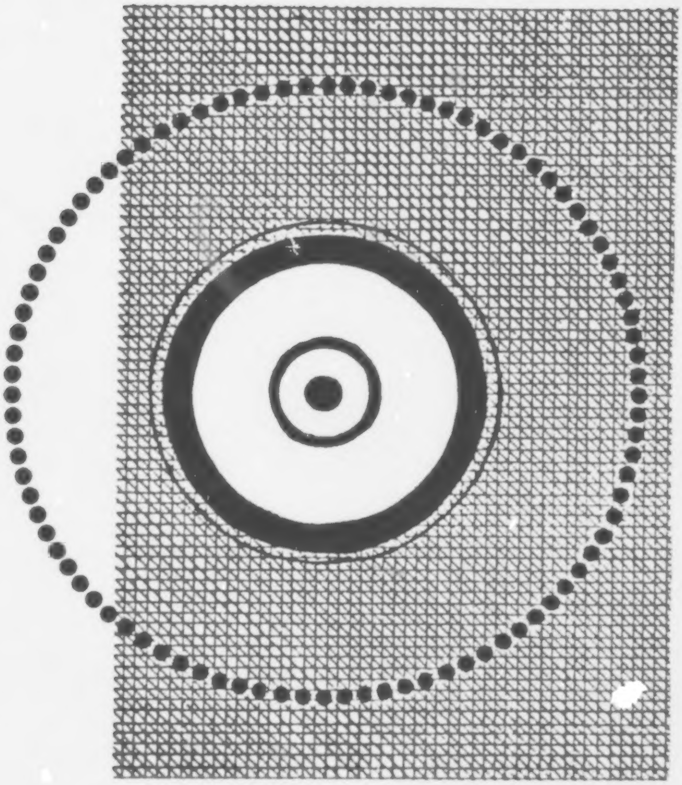
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PERSONNEL MANAGEMENT

Objective 4



Special Education Administration

Training Program

College of Education

University of Minnesota

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PREFACE

PERSONNAL MANAGEMENT is one of three courses in the Special Education Administration Training Program. The training was developed as part of a three-year project, and this is the first application of its competency-based education model. The course materials are designed so that revisions can be made according to objectives and the instructional needs of the participants. Student, course author and pre/post test assessments will contibute to the evaluation and subsequent revision of this material.

The competency areas for the personnel management course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Staff Relations and Administration
Recruitment and Selection of Staff
Human Resource Planning
Staff Development
Evaluation of Staff and Administration

Each of the above has been independently designed so that the personnel management course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction, including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instruction material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

INTRODUCTION

"The highest and best form of efficiency is the spontaneous cooperation of a free people."
Woodrow Wilson

"Only in growth, reform and change, paradoxically enough, is true security to be found."
Anne Morrow Lindbergh

The concept of personnel management is relatively new; it is just recently becoming an entity of its own in an integrated organizational structure--in business, industry and education. Among the first efforts to study working conditions (Roethlesberger & Dickson, 1939) were the "Hawthorne Experiments," undertaken in the plants of Western Electric Company in 1923, to determine the effect of physical environment on productivity. The results were inconclusive, but they pointed to the fact that the problem was more socio-psycholigical in nature. This conclusion led to a series of further experiments in the 1930s. Prior to that time, little consideration was given to the human factor in employment. Perhaps, it was the labor shortages which developed during World War I in this country that revealed the magnitude of the problems. As a consequence of labor shortages, the government insisted that personnel departments be established in plants manufacturing war supplies. (Meggison, 1972) This requirement gave a considerable boost to the concept of the management of human resources. However, it seems probable that the greatest single influence on the employment function stemmed from the establishment of the Committee on Classification of Personnel in the Army. The committee operated on the basic assumption that manpower was not solely a function of numbers but also of appropriate skills. Consequently, personnel specifications, based upon an analysis and definition of duties and responsibilities as well as physical, intellectual, educational and technical requirements were established; then testing, interviewing, and rating sustems were set up for proper selection. (Meggison, 1972)

In spite of the Great Depression in the 1930's and resulting unemployment, labor made great strides in humanizing the role of the worker during this period. The most significant piece of legislation related to this liberalization was the National Labor Relations Act of 1935 (Wagner Act). The Act legitimized the concept of compulsory collective bargaining, thus greatly increasing the power of labor and unionism.

Again in the 1940's, with the advent of World War II, labor shortages created a situation similar to that of World War I where concessions were made to the worker in return for services. The government instituted wage stabilization measures to curb the inflation which, in part, was due to the activities of many companies holding war contracts. Although the war contracts were drawn up on cost plus basis, in order to entice and hold their workers the companies made many concessions in terms of fringe benefits. These war-induced measures did not only create inflation but set a pattern for post-war labor/management relations. Increased benefits in lieu of wage increases or as an adjunct to them became a basic consideration in negotiations from this point on, and employers found that later attempts to "negotiate them out" met with firm resistance from labor.

Two other factors appeared to have had considerable impact upon the evolution of humanizing employment. The first was the emergence of computer technology which aided and accelerated the acquisition and storage of information. This tool enabled the industrial man to free himself from the mental drudgery required to attain certain ends--a facility denied his predecessor of earlier periods. The second factor was the discovery of new sources of energy which, when fully utilized, is expected to have considerable impact on living standards.

Modern personnel management has evolved as a result of nine interrelated developments:

- rapid technological change and a drastically increased specialization of labor associated with the Industrial Revolution;
- the emergence of free collective bargaining;
- the scientific management movement;
- early industrial psychology;
- governmental personnel practices growing out of the establishment of a Civil Service Commission;
- the emergence of personnel specialists and various groupings of these specialists into personnel departments;
- the human relations and industrial sociology movements;
- the development of behavioral sciences and organization theories; and
- social legislation over the past several years.(French, 1974, p.30)

All of these developments had considerable impact upon the evolution of humanizing employment in business, industry, government, and education. Hopefully, the Objectives that follow will help you to become familiar with the personnel function, which is an integral part of your responsibility as a special education administrator, and to be better equipped to administer this facet of your total assignment.

For purposes of organization, this course of study has been divided into units below with exercises found at the end of each unit. The exercises are designed to reinforce the assimilation of the material contained therein. In addition, there are critiques included which are intended to provide feedback to the authors as to the appropriateness of, and the effectiveness of material presented. Your frank appraisal of our efforts on the evaluation forms is sincerely appreciated.

I. Staff Relations and Administration
    A. Administrative Developments
    B. Staff Relations

II. Recruitment and Selection of Staff
    A. Philosophical Overview
    B. Recruitment
    C. The Selection Process

III. Human Resource
    A. Importance of Planning
    B. Overview

IV. Staff Development

V. Evaluation of Staff and Administration

STAFF DEVELOPMENT

CONTENTS

A. PROCESS OF DEVELOPMENT 1

B. REVIEW OF MATERIAL 3

WRITTEN ASSIGNMENT 3

REQUIRED READINGS 4

1. "Development of Personnel" 7
2. "Organizational Democracy and the Personnel Function" 9
3. "Formulating Personal Development Objectives" 11

REFERENCES 13

EVALUATION

IV

STAFF DEVELOPMENT

A. PROCESS OF DEVELOPMENT

Staff development is becoming an increasingly critical element in school districts. First, school districts invest up to 80 percent of their annual resources for services and skills provided by employees. Second, these skills and services must be used effectively if students are to receive maximum benefits from education. Third, the pressures of conflicting employee group needs may cause increasing conflicts within the organization thus obscuring the personal development need in employees. This includes individual motivation, satisfaction and achievement.

In short, staff development is designed to aid the adult in a course of development which will benefit the adult employee in the same manner that teachers seek to benefit their students. The traditional concept of in-service is too narrow a focus for the increasingly sophisticated professional person at work in the complex structure of the school system. Career aspirations, personal development, new job requirements, changing student needs as well as other factors may influence a person's development at a particular point in time.

The organization and its leaders must realize that outside influence frequently intervene in the development process. Such intervention can create a boon or bust situation when placed on top of a full work day. Frequently, administrators tend to expect such factors to be controlled by the person in the process of development. However, if we stop to practice the psychology we preach staff members to use with their students, we realize that readiness and environment for learning is as applicable to adults as it is to students.

School organizations must begin to view staff development in a more systematic and individualized manner. One could begin to formulate such an individualized plan immediately upon hiring the person by an inventory of strengths and weaknesses as determined in the interview and hiring process.

Such an inventory could take any number of alternative forms. An example of one alternative appears below.

Strength *Weakness*

Academic Training

a) Course work in major
b) Course work in minor
c) Work beyond the BA
d) Advanced degree program

Comments:

Personal Relationships

a) Relates to children
b) Relates to adults

Comments:

Planning and Organizing

a) Plans for the conduct of classes
b) Organizes activities around known objectives

Comments:

Expression of Career Goals

Comments:

Additional Certification Needs

Comments:

From such an inventory and the supervisory activities which follow during the employment period, the profile can be revised, added to and reviewed with the staff members. As such, it can serve a portion of the development program for the person. As organizational needs are identified and the individual is assessed under the new circumstances, changes in the program of development can be made.

In such a program, begun at the time of initial hiring, both the individual and the organization have an optimal opportunity to gain. The individual will gain a broader perspective of organizational needs, and the organization will have a better trained, more satisfied and better motivated staff member. There is a lot of hard work on the part of all parties particularly that of the immediate supervisor. However, in an organization where human progress of students is dependent upon skills and effort of staff, the continued development of that staff is paramount.

B. REVIEW OF MATERIAL

Although short, Objective IV tried to accomplish one prime objective: to enable its participants to create and implement a staff development program based on personal requirements of existing and newly recruited staff; to inform and train them on new developments and programs; and to update their skill levels to achieve greater performance in meeting program objectives by providing conferences, meetings, workshops and in-service sessions.

The required readings, along with an evaluation for Objective IV, are included at the end of this section.

WRITTEN ASSIGNMENT

1. Is there a need for distinguishing roles and responsibilities in the staff development process? Describe the reasons.

2. Do unique training needs exist in personnel groups within a system? Why or why not?

3. Are there common requirements criteria for a sound staff development program? What are they and why?

4. Distinguish between organizational democracy and professional control.

REQUIRED READING

1. Castetter, W.B. *The personnel function in education*. New York: The MacMillan Co., 1971.
2. Castetter, W. B. *The personnel function in education*. New York: The MacMillan Co., 1971.
3. Lewis, Jr., J. *Appraising teacher performance*. West Nyack, N.Y.: Parker Co., 1973.

REQUIRED READINGS

REQUIRED READING

1

DEVELOPMENT OF PERSONNEL*

The process of personnel appraisal is vital to an interrelated process--the development of personnel. Personnel having the essential qualifications needed by most school systems are usually in short supply, and the appraisal process will probably reveal that certain incumbents have greater and others less ability than their assignments call for. Consequently, personnel development becomes every school system's business.

The basic process by which the system identifies and resolves personnel development problems include the following steps:

- clarification of development objectives;
- establishment of plans to achieve objectives;
- allocation of responsibility; and
- appraisal of results.

Clarification of the general objectives of the program and the roles of each of the operating units is essential to the success of the entire endeavor of the personnel development process, because the development of each individual is related to the objectives of the unit to which he/she is assigned. Moreover, plans can be initiated only after the development needs of each unit have been clarified. Finally, the development process is interrelated with other personnel processes, including manpower planning, recruitment, selection, induction, and compensation. Only when the goals of the system and the objectives of each unit are established, and the several personnel processes integrated, does it become possible to achieve the results intended by the master plan for development.

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*Casetter, W.B. The personnel function in education. New York: The MacMillan Co., 1971. (Summary)

REQUIRED READING

2

ORGANIZATIONAL DEMOCRACY AND THE PERSONNEL FUNCTION*

One of the beliefs that has persisted in the history of educational administration in the United States is that the governing of school systems should be consistent with the ideals of democracy. This means provisions should prevail within the system to make possible for each of its members fair treatment, strong leadership, decision participation, recognition of individual rights and responsibilities, individualism, and opportunities for self-realization.

Opportunities for implementation of these ideals through personnel administration are numerous. Therefore, if democratic principles are to have real meaning for the members of a school system, the organization must take steps to secure and promote them through policies, plans, procedures, and processes designed to achieve institutional goals. The personnel department is the agency in the school system to which should be allocated the task of seeing that the needs, interests, and rights of organizational participants will be respected and promoted. In brief, the personnel department is responsible for linking democratic principles to all personnel processes and for making certain that the organization's highest value is the individual personality.

The process of organizational democracy, as outlined in the reading envisions establishment of a definite and formal procedure to identify the goals toward which the process is directed, plans needed to achieve the goals, allocation of responsibilities, and controls needed to make actions conform to expectations. By formulating plans to make organizational democracy work, the school system is emphasizing its belief that the organization's highest value is the individual personality.

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*Castetter, W. B. The personnel function in education. New York: The MacMillan Co., 1971. (Summary)

REQUIRED READING

3

FORMULATING PERSONAL DEVELOPMENT OBJECTIVES*

Personal development objectives are aimed directly at improving the personal skills of school personnel in order to perform their tasks in a more efficient manner.

Educators should use the innovative objectives as the base for setting personal development objectives. The interlocking network between innovative and personal development objectives include the following:

- An educator gets an idea.
- The educator develops the idea into long-range goals and short-range innovative objectives.
- The educator develops a short-range personal development objective.
- The training and development program is initiated.
- The idea is implemented.
- Results are evaluated.
- Personal development is everybody's responsibility.
- Staff members must be guided and stimulated toward objective attainment.

Personal development objectives are specified for the purpose of projecting an annual program for the professional growth and development of school personnel. The list of personal development acivities include:

- visitation to exemplary schools;
- sabbatical leaves;
- attendance at board meetings;
- work experience;
- attendence at professional conferences, workshops, seminars, and lectures;

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*Lewis, Jr., J. Appraising teacher performance. West Nyack, N.Y.: Parker Co., 1973. (Summary)

- writing assignments;
- community affairs;
- reading programs;
- job rotation;
- course work;
- professional services; and
- travel.

REFERENCES

Castetter, W. B. *The personnel function in education*. New York: The MacMillan Co., 1971.

French, W. *The personnel management process*. Boston, Mass.: Houghton Mifflin Co., 1974.

Lewis, Jr., J. *Appraising teacher performance*. West Nyack, N.Y.: Parker Co., 1973.

Meggison, L.C. *Personnel--a behavioral approach to administration*. Homewood, Ill.: Richard D. Irwin, Inc., 1972.

Roethlisberger, F.J., & Dickson, W.J. *Management and the worker*. Cambridge, Mass.: Harvard University Press, 1939.

EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ______________________

EXERCISE PAGE NUMBER(S) ______________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   ____ A) more or other required readings

   ____ B) fewer or other required readings

   ____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

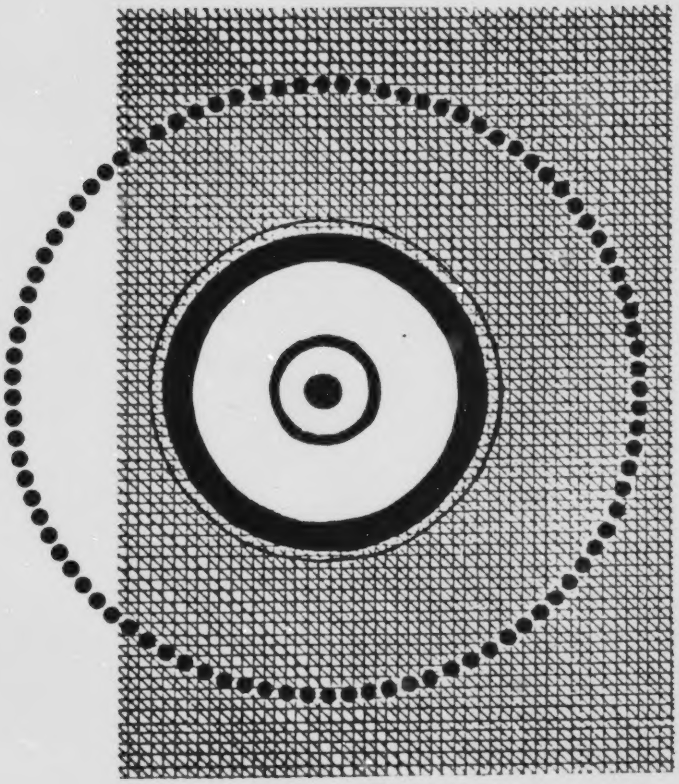
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PERSONNEL MANAGEMENT

Objective 5



Special Education Administration

Training Program

College of Education

University of Minnesota

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PREFACE

PERSONNAL MANAGEMENT is one of three courses in the Special Education Administration Training Program. The training was developed as part of a three-year project, and this is the first application of its competency-based education model. The course materials are designed so that revisions can be made according to objectives and the instructional needs of the participants. Student, course author and pre/post test assessments will contibute to the evaluation and subsequent revision of this material.

The competency areas for the personnel management course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Staff Relations and Administration
Recruitment and Selection of Staff
Human Resource Planning
Staff Development
Evaluation of Staff and Administration

Each of the above has been independently designed so that the personnel management course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction, including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instruction material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

INTRODUCTION

> *"The highest and best form of efficiency is the spontaneous cooperation of a free people."*
> *Woodrow Wilson*

> *"Only in growth, reform and change, paradoxically enough, is true security to be found."*
> *Anne Morrow Lindbergh*

The concept of personnel management is relatively new; it is just recently becoming an entity of its own in an integrated organizational structure--in business, industry and education. Among the first efforts to study working conditions (Roethlesberger & Dickson, 1939) were the "Hawthorne Experiments," undertaken in the plants of Western Electric Company in 1923, to determine the effect of physical environment on productivity. The results were inconclusive, but they pointed to the fact that the problem was more socio-psycholigical in nature. This conclusion led to a series of further experiments in the 1930s. Prior to that time, little consideration was given to the human factor in employment. Perhaps, it was the labor shortages which developed during World War I in this country that revealed the magnitude of the problems. As a consequence of labor shortages, the government insisted that personnel departments be established in plants manufacturing war supplies. (Meggison, 1972) This requirement gave a considerable boost to the concept of the management of human resources. However, it seems probable that the greatest single influence on the employment function stemmed from the establishment of the Committee on Classification of Personnel in the Army. The committee operated on the basic assumption that manpower was not solely a function of numbers but also of appropriate skills. Consequently, personnel specifications, based upon an analysis and definition of duties and responsibilities as well as physical, intellectual, educational and technical requirements were established; then testing, interviewing, and rating sustems were set up for proper selection. (Meggison, 1972)

In spite of the Great Depression in the 1930's and resulting unemployment, labor made great strides in humanizing the role of the worker during this period. The most significant piece of legislation related to this liberalization was the National Labor Relations Act of 1935 (Wagner Act). The Act legitimized the concept of compulsory collective bargaining, thus greatly increasing the power of labor and unionism.

Again in the 1940's, with the advent of World War II, labor shortages created a situation similar to that of World War I where concessions were made to the worker in return for services. The government instituted wage stabilization measures to curb the inflation which, in part, was due to the activities of many companies holding war contracts. Although the war contracts were drawn up on cost plus basis, in order to entice and hold their workers the companies made many concessions in terms of fringe benefits. These war-induced measures did not only create inflation but set a pattern for post-war labor/management relations. Increased benefits in lieu of wage increases or as an adjunct to them became a basic consideration in negotiations from this point on, and employers found that later attempts to "negotiate them out" met with firm resistance from labor.

Two other factors appeared to have had considerable impact upon the evolution of humanizing employment. The first was the emergence of computer technology which aided and accelerated the acquisition and storage of information. This tool enabled the industrial man to free himself from the mental drudgery required to attain certain ends--a facility denied his predecessor of earlier periods. The second factor was the discovery of new sources of energy which, when fully utilized, is expected to have considerable impact on living standards.

Modern personnel management has evolved as a result of nine interrelated developments:

- rapid technological change and a drastically increased specialization of labor associated with the Industrial Revolution;
- the emergence of free collective bargaining;
- the scientific management movement;
- early industrial psychology;
- governmental personnel practices growing out of the establishment of a Civil Service Commission;
- the emergence of personnel specialists and various groupings of these specialists into personnel departments;
- the human relations and industrial sociology movements;
- the development of behavioral sciences and organization theories; and
- social legislation over the past several years.(French, 1974, p.30)

All of these developments had considerable impact upon the evolution of humanizing employment in business, industry, government, and education. Hopefully, the Objectives that follow will help you to become familiar with the personnel function, which is an integral part of your responsibility as a special education administrator, and to be better equipped to administer this facet of your total assignment.

For purposes of organization, this course of study has been divided into units below with exercises found at the end of each unit. The exercises are designed to reinforce the assimilation of the material contained therein. In addition, there are critiques included which are intended to provide feedback to the authors as to the appropriateness of, and the effectiveness of material presented. Your frank appraisal of our efforts on the evaluation forms is sincerely appreciated.

I. Staff Relations and Administration
    A. Administrative Developments
    B. Staff Relations

II. Recruitment and Selection of Staff
    A. Philosophical Overview
    B. Recruitment
    C. The Selection Process

III. Human Resource
    A. Importance of Planning
    B. Overview

IV. Staff Development

V. Evaluation of Staff and Administration

EVALUATION OF STAFF AND ADMINISTRATION

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EVALUATION

V

EVALUATION OF STAFF AND ADMINISTRATION

Men are much more unwilling to have their weaknesses and imperfections known than their crimes.

Lord Chesterfield

We live by encouragement and die without it--slowly, sadly and angrily.

Celeste Holm

To evaluate is to find value or amount of, determine worth of, or appraise. This appears to have a very positive connotation--that of pointing out the strengths and attempting to do away with weaknesses.

The purpose of this objective is to discuss those purposes, uses and techniques involved in evaluation with the objective of using this as a tool to improve the educational program.

A. USES AND OBJECTIVES OF THE EVALUATION PROCESS

Appraisal is both a procedure for determining reemployment of probationary teachers and other personnel as well as for suspensions and dismissals. The latter uses--suspensions and dismissals--certainly imply negative aspects for a process which has long range positive implications for the system as a whole.

Built into the discussion are key factors that delineate effective functioning of a department of position. As the material is read, mentally evaluate your present position and other employees in that system or some other one with which you are familiar, in light of points mentioned in the text. If you wish to carry out a very thorough and extensive evaluation of the personnel function in your district, try to beg, borrow or buy a copy of Standards for Personnel Administration published by the American Association of School Personnel Administrators. With this in hand, appraisal of all phases of the personnel function in any school district can be made in depth.

Here, as in other units, much of the material is quite basic in nature, and the topic is approached from the standpoint that the reader is relatively uninformed on the subject. For those who find it too basic, it is recommended that you read additional material listed under suggested readings. There are two very easily read books on management which deal with this topic as well as others, even though they were written for managers outside of education. They are Batten, J. D., Tough-Minded Management, Revised Edition, American Management Association, 1969, and Fordyce, Jack K., Managing With People, Reading, Mass.: Addison-Wesley Publishing Company, 1971.

The assignment for this objective is designed to be used by you in your work and is not just another exercise to meet a requirement. It is hoped that you will approach it that way when you work on it.

SUGGESTIONS

"Miss Jones, let's fire Anonymous immediately."

B. EVALUATION OF ADMINISTRATION

In a total on-going evaluation of the personnel function of a school system, an assessment of every level should be undertaken, ranging from the board of education to employees. While your impact on affecting change at levels above your area of responsibility may be somewhat limited, an understanding of criteria implicit in a professional administration may be helpful in your functioning more effectively in your position and in evaluating others.

1. BOARD OF EDUCATION

The basic function of the board of education is policymaking and review of the total educational program (American Association, 1972). In carrying out this function, the board should establish general policies and be concerned with the implementation of these policies rather than become procedurally involved in administrative or instructional processes. This responsibility can be discharged by periodic reports presented to the board either orally or in written form. Some boards set aside time at each meeting for an educational presentation which keeps them abreast of current educational practices in their district.

The once common practice of the board of education becoming involved in administration has fortunately become less common in recent years, especially in larger districts. You are fortunate if, in your present position, you are operating under a board that understands its role and functions within it.

2. SUPERINTENDENT

As the educational leader in the school district, the superintendent of schools should furnish professional expertise in the development and improvement of the educational program to fulfill the objectives of the school system. In accomplishing these objectives, with regards to personnel matters, the superintendent should:

- Delegate authority and responsibility, commensurate with the demands placed on the personnel department.
- Make it possible for the personnel administrator to report directly to that office.
- Provide effective channels of communication and coordination between the personnel department and other administrative units.

- Assume responsibility for actions taken by others when authority has been delegated.
- Organize staff according to the team staff concept, with the personnel administrator part of the team.
- Monitor each department, including the personnel department, through oral and written reports.

3. ADMINISTRATION

a. *CHIEF PERSONNEL OFFICER*. The director of personnel or other chief personnel officer should be responsible for interpreting personnel plans and procedures for other administrators including the special education director. In addition, he should do the following:

- provide leadership for professional growth and in-service training programs;
- recommend policies and changes in policies affecting personnel;
- provide counseling to employees as requested;
- formally appraise subordinates on a regular basis;
- promote the personnel function in the district;
- administer or delegate the administration of the personnel department;
- delineate areas of lines of responsibility in the department; and
- keep abreast of current personnel practices and sit on or provide back-up for the negotiation function.

b. *POLICIES AFFECTING PERSONNEL*. All policies, rules, regulations and by-laws of the school should be in written form and should be kept current. These should be easily accessible to all employees--so they are aware of their rights, benefits, obligations, and duties. Policies are generally the result of a cooperative effort between staff and administration to arrive at an agreement about personnel matters. These policies must consistently be administered in a manner that avoids discrimination or invites grievances. On the other hand, administrative procedure is a method of accomplishing a goal that does not necessarily have the sanction of staff. A case in point might be the method of evaluating teachers which is used by administrators but with little or no input from the teachers.

Developing good personnel policies includes procedural aspects of implementing policy together with the staff available to explain and interpret them, as needed, to employees. Finally, policies should be dynamic and subject to periodic review and updating, as conditions demand. A good illustration of policy flexibility is the drastic change in maternity leave policies throughout the nation within the last five years.

The trend today, on the part of teacher organizations, is toward the inclusion of what were once policies (meet and confer items not subject to negotiation and under the administrative jurisdiction of management) under conditions of professional service which are negotiable. Needless to say, this may restrict management more and more as each policy becomes a package item.

c. *__FACILITIES__*. Physical facilities vary greatly from building to building within a given district, and little time will be spent here discussing them. Suffice to say, they should be pleasant, attractive and adequate, from the standpoint of office equipment, staffing rooms and materials. Of all areas to be evaluated, this one would be easiest to do, and the ratings by various appraisers would be most consistent.

d. *__RECORDS__*. Records on personnel should be maintained in the personnel department. These are to include personnel information on the employee and work records. They should be safeguarded against loss or damage by fire or other hazards and should be filed and maintained under a well organized plan and procedure. Since many records are irreplacable, a method of safeguarding them, when in use, should be devised. As computerization becomes operational in school districts, many of the concerns cited above hopefully will be resolved.

Under current statutes (Minnesota Statutes 125.12/125.17) certificated employees have access to their personnel files. This presents a problem of confidentiality. As a result, those credentials, references and other supportive data that have been collected on employees--confidentially prior to employment--should not be filed in the personnel file. They should be returned to referent or destroyed in order not to breach the confidentiality agreed upon when soliciting such information. When generating a file on an employee for promotional purposes, a real problem is posed since all information in the promotional file is open to the employee. Many districts now indicate on the reference form that the evaluation is open to the employee; consequently, they are finding that such a procedure affects the rate and sincerity of the response. In fact, frequently, the referent will not complete the form on that basis.

e. *STAFF PROCUREMENT*. An effective program of staff procurement should assist in predicting staff needs, enabling the administration to make projections for current and future employment. This is accomplished by supplying data on current staff turnovers, resignations and retirements, and evolving employment patterns which are coordinated with enrollment patterns to arrive at some estimate as to anticipated needs.

An effective program of staff procurement should also provide qualified personnel with information on available openings, and encourage interested personnel to compete for these vacancies. This is accomplished by an effective recruiting program discussed in detail in Objective II of personnel management.

f. *STAFF SELECTION*. In assessing the selection procedure, the following factors must be considered: impartiality; reliability and validity of rating; objectivity; and follow-up.

The following questions should guide proper assessment in the selection procedure.

- Are screening procedures impartial?
- Do all applicants receive equal consideration?
- Are supportive data collected impartially?
- Do the evaluators use the same criteria in rating all candidates?
- Are biases eliminated from the screening procedure?
- Do the evaluators have needed expertise to do an adequate job of screening?
- Does the screening committee represent a cross section of levels of employees in the district?
- Are tests and written exercises reasonable and impartial?
- Is the candidate appraised at each level in the selection process of his/her status?
- Is there sufficient follow-up to keep candidates informed after screening?

These and similar other questions, you can ask yourself about the selection procedures in your district.

g. *ADMINISTRATIVE APPRAISAL*. Administrative appraisal generally takes two forms; first, is the appraisal by superordinates, and, second, is the appraisal by peers. Below are some statements which imply the effective administrative appraisal procedure.

- *Administrators participate in the development, review, and revision of the administrative appraisal process.*
- *Administrative appraisal program aim to develop an individual performance profile through the use of a combination of superior, peer, subordinate, and self ratings.*

- *Administrators are periodically counseled regarding their performance profile.*
- *Performance profiles that become a part of the administrator's permanent file are signed by the administrator indicating that he has seen the profile and has been counseled.*
- *Administrator development programs are tailored to each individual based upon the strengths and weaknesses shown on the performance profile.* (American Association, 1972, pp. 29-39.)

The implications are clear that, for an effective administrative staff, ongoing evaluation is a must. A well known practice in meeting those objectives is called Management By Objectives (MBO). If you are not familiar with this program and wish to find out about it, the resources are voluminous. In addition, in most of the selected readings listed at the end of this objective, you will find descriptions and applications of this practice.

As far as having staff evaluate administrators is concerned, there are districts that encourage this. Under the administrative regulations section of the current agreement between teachers and the Minneapolis Board of Education (1972), it is stated that:

> *To promote a higher level of effectiveness of administrator performance, teachers may submit individually, or collectively, on an annual basis their impressions of the principal's and/or assistant principal's effectiveness as an administrator.*
>
> *One copy of such statement is to be sent to the administrator, one copy to the appropriate associate superintendent and one copy will be filed in the administrator's personnel file.*
>
> *An administrator may submit a written response to the evaluation statement and such response will be attached to and become a part of the administrator's personnel file.*
>
> *No reprisals of any kind will be taken by the Board of Education or the administration against any teacher or group of teachers who submit an evaluation statement of an administrator for taking such action.* (p. 81)

Whether any formal evaluative instrument has been devised by teacher organizations to accomplish this, it is unknown; but the vehicle is there to be utilized. Such evaluation has been piece meal to date with certain individuals doing so on their own for one reason or another.

The following are elements in any program:

- An ongoing method of effecting positive change.
- A method whereby retention or release of personnel can be justified.
- A documentation of the effectiveness of an individual or program.
- An effective tool for substantiating the need for new and expanded programs.
- A legal device implied or required by statutes or regulations.
- A budgetary tool.
- A learning experience.
- A device for more effectively utilizing personnel reassignment, transfers, promotions, etc.

There can be many more reaons added to this list, but it again points up the necessity for an effective evaluation procedure.

When the evaluation centers upon personnel, an effective appraisal system should include plans similar to that suggested by Castetter (1971). As he pointed out, such an appraisal system should:

> - *Enable every individual employed by the school system to know what he is expected to do and to understand the results he is expected to achieve in performing the work related to his position.*
> - *Communicate to every staff member the level at which he is expected to perform his work.*
> - *Inform each staff member as to how well he is actually performing the work to which he is assigned.*
> - *Enable personnel to understand what is expected of them.*
> - *Train appraisers to understand the appraisal system and to utilize it effectively in making judgments relative to individual performance and planning for self-development.*
> - *Develop appraisal methodology designed to determine how well individuals are achieving position goals.*(p.237)

C. EVALUATION OF STAFF

1. STAFF EVALUATION--OVERVIEW

With the functions of the board of education and superintendent and administration delineated, the topic of evaluation will be discussed from the aspect of evaluating personnel. As an introduction to this subject, several assumptions upon which traditional appraisal programs frequently operate should be examined. While the concerns listed below were formulated for industry, they certainly have considerable implications for education.

> - *The manager may feel anxious or insecure about the appraisals that are being made of him by his superiors.*
> - *The manager may be resentful of the system itself, particularly if it is imposed on him and if it burdens him with paper work.*
> - *Some managers are reluctant to play God by judging others; they may be sensitive to their power to deprive subordinates of their jobs or job progress.*
> - *Some managers are excessively modest or skeptical, believing themselves incapable of being fair or accurate no matter what.*
> - *Subordinates often react adversely to the threats or criticisms inherent in evaluations, making the supervisor's task more difficult.*
> - *For many managers the appraisal process is acceptable, but they dislike the tension that arises in reporting results back to the subordinate, or in being subject to higher-level reviews.*
> - *Some managers cannot accept the extent to which analysis of their subordinates' behavior leads to counseling them, and to corrective action, or that it points to their own deficiencies.*
> - *Some managers enjoy playing God and use appraisals to enjoy the sadistic or excessive effects of power.*(McFarland, 1968, p. 326)

There probably is no other single element of greater concern in staff relationships than that of staff evaluation and performance appraisal. The whole concept is fraught with suspicion and a certainty that there is no real objective method for judging others. Added to this concern is "the discomfort with which many individuals in a democratic society have when required to judge worth of and relate that judgment to another individual (Steffenson, 1963, p. 27).

With regard to evaluation, Woodring (1957) pointed out the following:

> *A compilation of factual data, however accurate and comprehensive the statistics may be, is not evaluation but only a step toward evaluation. The word evaluation implies a system of values, and decisions about values involve human judgment. The actual evaluation must always require decisions about human beings as to what is most worthwhile.* (p.62)

In spite of the problems implied in evaluation as a procedure, there is no question that it is a necessary component of any program for the obvious reason that it "provide personnel with opportunities to grow in the direction that will satisfy individual and school system needs."

2. EVALUATING PERSONNEL

The administrator is frequently involved in the appraisal of administrators--certificated and classified, certificated personnel, and classified personnel. This process may be for the purpose of determining reemployment, promotion, merit salary, transfer and reassignment, and performance as an ongoing procedure having none of the above implications.

a. *CERTIFIED PERSONNEL--PROBATIONARY*. You should become familiar with the statutes in your state governing the reemployment of probationary certificated personnel. These vary in some states for different types of school districts. As pointed out in an earlier section, the probationary period in Minnesota is a standard of three years for school systems in cities of the first class. This is not true of other school districts where the first probationary period is for two years, and one year for subsequent probationary periods for certificated personnel moving from district to district outside cities of the first class.

This short probationary period poses a real problem for the administrator who must evaluate these personnel for, among other reasons, retention or release. Added to the burden is the constraint that if the certificated employee is not legally notified of release prior to April 1, that person is automatically reemployed for the following year.

Appraisal forms generally fall into three classes: a checklist; a narrative; or a combination of both. No one, to the authors' knowledge, has devised a completely satisfactory evaluation instrument. In Minneapolis, they have revised forms frequently and, at one time or another, have used all three. The present form used for administrators is a narrative form which requires a statement by the evaluator and room for response by staff member being evaluated. On the other hand, the evaluation form for probationary teachers is a combination of both narrative and checklist forms.

Whatever the form used, certain specific objectives should be kept in mind when designing your appraisal procedure.

- *For what purposes will the appraisal system be designed?*
- *If the performance of every individual in the school system is to be appraised, how can the appraisal system be adapted to varying types of people, positions, and purposes?*
- *What methodology will be used to appraise personnel?*
- *Who will do the appraising?*
- *How frequently will appraisal be made?*
- *Who will train the appraisers?*
- *What will be done to ensure the validity of the appraisal process?*

- *How will the results of appraisal be used?*
- *What type of record system is needed to document information relating to individual performance appraisal?*
- *How will the appraisal process be linked to other personnel processes?* (Castetter, 1971, p. 23)

Each form should be designed to provide space for a response by the person appraised together with any recommendations forthcoming, as the result of the evaluation

If it is the *narrative form* that you plan to use or are presently using, some guidelines should accompany the form to aid the evaluator and person evaluated as to: the purpose; what areas of concern are to be judged; and in what form the statement should be worded to be most useful. The advantage of this form is that the evaluator is not restricted to items listed, as is the case with the checklist. On the other hand, the problem with the narrative form is that, too frequently, the evaluator writes some innocuous, general statements that have little to do with judging performance. A checklist does deal with specifics, but as implied, it may be too confining. It follows, then, that combination of both may be most useful to the evaluator and staff member being evaluated. The suggested topics on the checklist will cover:

- Relationship to others including students, staff, parents and public.
- Knowledge of subject matter.
- Personal qualities including sense of humor, initiative, enthusiasm, poise, judgment, attitudes.
- Delivery--voice, diction, ability to communicate.
- Learning activities--planning, motivation, continuity, use of supportive materials, physical environment, learning outcomes.
- Sensitivity--human relations.

If your district sets a minimum number of observations and conferences with probationary teachers, space on the form to record these will provide documentation for later review.

When the form is completed and reviewed, sufficient copies should be made, so that the evaluator, the person evaluated and those subsequently required to review and make recommendations will all have copies. Spaces should be provided for signatures of all concerned, so that no misunderstanding may arise at some later date as to who was involved in the evaluation. On occasion, the person appraised is unhappy with the evaluation and is reluctant to sign it. He may assume that signing it connotes agreement. It should be clearly understood, however, that a signature implies only that the document was reviewed by all the signatories.

Evaluation can take one or more of several forms: self evaluation; evaluation by peers; evaluation by superordinates; evaluation by outside experts; evaluation by students; and/or evaluation by parents and community.

(1) Self evaluation. A self evaluation should be built into any evaluative process. Self evaluation is usually the result of mutual understanding as to what constitutes a fair evaluation, and it is frequently the outcome of the person being appraised also making his own self appraisal. To this end, it is the policy of Minneapolis Public Schools that all probationary teachers be provided with a copy of the evaluation form at the beginning of their initial contract year. The purpose is that they become aware of items on which evaluation is to be based.

(2) Evaluation by peers. The whole concept of evaluation by peers has considerable merit, because of the similarity of background and experience between the evaluator and the person being evaluated. In addition, fellow staff members generally have much closer working relationships, and factors mentioned under areas to be considered in evaluation could be effectively judged by peers. However, there is a problem which centers around devising a system whereby such evaluations can be implemented. The statement quoted earlier, regarding "the discomfort with which many individuals in a democratic society have when required to judge the worth and relate that judgment to another individual," is most pertinent.

Another facet of the problem is the implication of negative or strained relations with peers, if evaluations are less than positive. Teacher organizations are generally critical of the evaluation process and oppose peer evaluation. It is reasonable to suggest that if there is to be evaluation, the component of peer evaluation should be negotiated. However, it is possible for the evaluation to be accomplished in a very positive, nonthreatening manner to both evaluator and evaluatee without necessarily negotiating its components. Administrators should strive to generate more cooperation in the implementation of this procedure. Unfortunately, evaluation appears to be very threatening for many.

The evaluation of probationary teachers in the secondary school, may be a legitimate function of the department chairmen who are generally compensated in either time or salary for this added responsibility. Any success in involving most of them in evaluation procedures where job security is the issue is not known.

(3) Evaluation by subordinates. Since the supervising administrator is generally charged with the responsibility of deciding whether to retain or release the probationary teacher, the task of evaluation falls on that person or someone delegated to act on the administrator's behalf. It becomes a sizeable task when there are several teachers to be evaluated, since this implies a considerable expenditure of

time and effort. Some guidelines and time tables should be worked out, so that sufficient time is allowed to make a reasonable and defensible evaluation.

Questions arise as to whether visitations should be planned or spontaneous, what other information should be utilized in the process, and how many and what form should conferences take in connection with observations. Possibly, certain staff members appear to have more problems and need more attention. On the other hand, can too many visits be construed as harassment? How can one be certain in the short length of time between September and late February that one had made the right decision, assuming the decision is not to recommend a beginner for reemployment? If one decides to give the teacher another year's trial, what kinds of remediation should be implemented to increase chance for success?

These are a few of the many questions facing the administrator prior to the date of the March board meeting, by which a decision has to be made. In Minnesota, the board of education must act on these recommendations in March since the probationary teacher must, by statute, be notified by April 1 or is assumed to be reappointed.

A common practice is to make both planned and spontaneous visitations--the latter being more informal and shorter. A teacher, knowing that an observation will take place, probably will make extensive plans to create a positive impression even to the point of setting up the students for the impending visit in some cases. This preparation is as it should be, because evaluation should be a learning tool as well as a means for deciding on reemployment.

Conferences regarding performance can be threatening to beginning teachers. For this reason, effort should be made to dispel the notion that the purpose is solely to discuss inadequacies. If a reputation of a threatening tone in conferences is held of the administrator by staff, the administrator may be faced with the problem of always meeting with the teacher along with a teacher organization representative, at each conference. While there is nothing wrong with this, one can well assume that such a meeting will probably be less productive than if it were not the case

During the final meeting, in preparation for filing the report, time should be set aside for the teacher to respond in writing to the evaluation. The completed blank should be given to the teacher to review and return within a reasonable length of time, with any comments recorded or attached.

Some school districts do not require that the administrator file a probationary report on all teachers before the April 1 deadline. Reports on those who will be recommended for reemployment may be filed later on in the spring, possibly to insure the report has more significance as a positive evaluation tool.

As indicated earler, you should be quite conversant about conditions of release as delineated in your tenure law, because failure to follow these statutes may result in your retention of a teacher who you may have, otherwise, planned to release.

(4) Evaluation by outside experts. In some districts, supervisors, consultants, directors and others are involved in the evaluation procedure, either by the function or upon invitation of the administrator responsible for the ultimate decision. Whether these personnel routinely observe or are invited to do so, it should be on a scheduled basis, with the awareness of both the building administrator and the teacher.

It is not common practice to use students, parents and the community as evaluators of probationary teachers for purposes of reemployment. They may be asked to do so by the teacher as a means of determining effectiveness, or for reasons other than employment. However, there are exceptions to this in situations where the community school concept is in operation. While it may be admitted that this resource possibly could be effectively utilized, the validity of evaluations made by nonprofessionals needs more investigation and research.

When evaluating classroom teachers, among other things, three areas of concern seem to assume considerable importance: first of all, relationship to students, staff, parents and the public; second, personal qualities and how they effect performance; and third, competencies in the field subject matter.

The following list includes characteristics that are generally accepted as desired in an effective teacher, and may be incorporated into the evaluation process:

- Impartiality--are all students treated alike with respect to abilities, attitudes, and interests?
- Openness--is the teacher able to instill a feeling of credibility and trust?
- Sensitivity--are positive human relations in evidence?
- Supportiveness--do staff members foster self-confidence in students and promote a positive image of the building?
- Approachability--are others anxious to seek out the counsel with person in question?
- Acceptance--how well is the employee accepted and how well does the employee accept others?

- Friendliness--do others seek out this person and feel comfortable around him/her?
- Control--is considerable self discipline in evidence when dealing with others?
- Confidence--is a positive feeling that this person is competent radiated?
- Articulateness--are explanations concise and easily understood?
- Tolerance--is there an indication that there is acceptance of another point of view?
- Respect--is there appreciation of a different orientation than one's own?
- Cooperation--is a willingness to work with others in all categories noticeable?
- Concern--is there genuine empathy in evidence?
- Attitude--is there a desirability to learn from others a positive feeling about?
- Judgment--are decisions carefully thought out?
- Self-Reliance--is the person a self-starter and able to perform with a minimum of outside support?
- Poise--how do adverse situations affect performance?
- Initiative--is there evidence of experiment, creativity and performing beyond the acceptance level?

You certainly can add to this list and will want to do so, in developing a new evaluatin form or revising your present one, if such is needed. A good technique in approaching this project is to solicit input from staff at all levels. The end product is then much more acceptable to those being evaluated. In addition to characteristics mentioned, the evaluator needs to look at such things as appearance, sense of humor, voice and diction, mannerisms, distractions, classroom approach and other personal factors that are pertinent.

The third area, that of competence in the subject, calls for an evaluation based on some knowledge of the subject. This may pose a problem for the administrator not versed in that particular area of expertise. However, there are certain areas that can be judged and these include:

- planning activities;
- physical environment of the classroom;
- organization of materials;
- use of varied techniques and methods;
- involvement of students in the learning process;
- apparent continuity in the educational program;
- use of instructional aids including audiovisual equipment and other resources; and
- the effectiveness of the lesson in meeting goals and outcomes.

It must be assumed that the teacher when hired is competent in the subject matter content, based on training and certification. If there are misgivings on this point and the supervisor feels the need for an outside person to assist in making judgment, this would be the proper time to seek that assistance.

There are many evaluation forms in use for the purpose of evaluating teachers for reemployment. When you are able to come up with one that effectively serves your situation, the next thing to consider is the techniques in using it.

Keep in mind that taking ambitious notes or actually filling out a form while making a visitation is generally quite threatening to the teacher. Any effort on your part to intervene or confront the teacher during a demonstration or lesson is a poor technique also. Such matters are better discussed at the immediate follow-up conference. On the other hand, efforts by the teacher to draw you into the activity being observed have many drawbacks, since you are there to observe and evaluate. Timing is important, and the length of time spent should be determined by the activity. Perhaps a prior discussion with the teacher as to proper time limit would be a good idea. You may want the teacher to select the time for your formal observation visit. Undoubtedly, the teacher will choose the time in which the outcomes will have the best chance of being quite positive. There is, certainly, nothing wrong in that; and, you will most likely hear about the less successful teacher by way of some other source of information. After the observation, you may want to sit down with the teacher and together fill out the evaluation form. The end product then should be much more satisfactory to both parties.

b. *TENURE TEACHERS*. We have stressed evaluation as a tool for improvement but not one to be used for determining competencies in the employment procedures. If it is to serve that purpose, then it follows that all staff should be periodically evaluated. Generally, tenure teachers have resisted any efforts to establish such an evaluation procedure. Probably, the suspicion is that the device poses a challenge to their job security. In spite of this, many school districts do systematically evaluate all staff and with useful results. A case in point is with the Minneapolis Public Schools system. You will recall an earlier reference to teachers being able to evaluate administrators. On the same page is the following statement:

> *To promote a higher level of effectiveness of each teacher's performance, principals will submit every other year one or more of the following to the appropriate superintendent:*
> - *A. A written evaluation regarding teacher effectiveness.*
> - *B. A written summary of a principal-teacher conference regarding the teacher's effectiveness.*
> - *C. A written summary of an observation conducted while the teacher was working with students.*
>
> *One copy of any such written evaluation or summary will be filed in the school office, one copy will be sent to the teacher, one copy will be sent to the appropriate associate superintendent, and one copy will be filed in the teacher's personnel file.*
>
> *A teacher may submit a response to a written evaluation or summary and such a response shall be attached to and become a part of the teacher's personnel file.*

This is presently being carried out with a minimum amount of unhappiness on part of teachers involved.

Having skimmed over scores of these evaluations over the past two years as a function of personnel department review, little that is negative was found. On the contrary, many of the observations certainly have made the teachers feel appreciated and pleased. Similarly, many contain statements written by teachers and which are very supportive of their building or administrators.

> *People want a hand in determining the direction to be taken in their jobs or department. They cannot be led by the supervisor who makes a meaningless habit of asking about the wife and kids or administering a pat on the back when the employee knows it was not genuinely earned.*
>
> *People are basically happier when their work provides them with stretch, pull and challenge. Most employers, surprising as it seems, do not expect enough from their people.* (Batten, 1969, pp.23-24)

So what better way is there to document this than by a written evaluation which becomes a permanent part of their file and is conducted on scheduled basis?

c. *EVALUATING CLASSIFIED EMPLOYEES*. Since noncertificated or classified employees generally deal with more tangible "commodities," it seems reasonable that their evaluation process should be more concrete and impersonal. For example, you may say that either a typist is efficient and accurate or sloppy and slow; either a filing clerk takes time to file materials properly or does not, and so on. I think the important factor missing here is that you are dealing with people, and any evaluation you carry on must reflect a sensitivity to factors other than just effectiveness in the task being evaluated. Be that as it may, evaluation forms for positions in the classified service are generally of the checklist type. There is little room for judging human values, unless there is space for comments somewhere on the form.

Some common skills on which these personnel are evaluated are:

- quality of work;
- quantity of work;
- job knowledge;
- personal contacts;
- telephone manners;
- ability to follow through on assigned tasks;
- dependability;
- ability to get along with others;
- interest in the work;
- appearance;
- physical health/attendance patterns;
- ability to grasp ideas;
- initiative;
- acceptance of responsibility; and
- work skills.

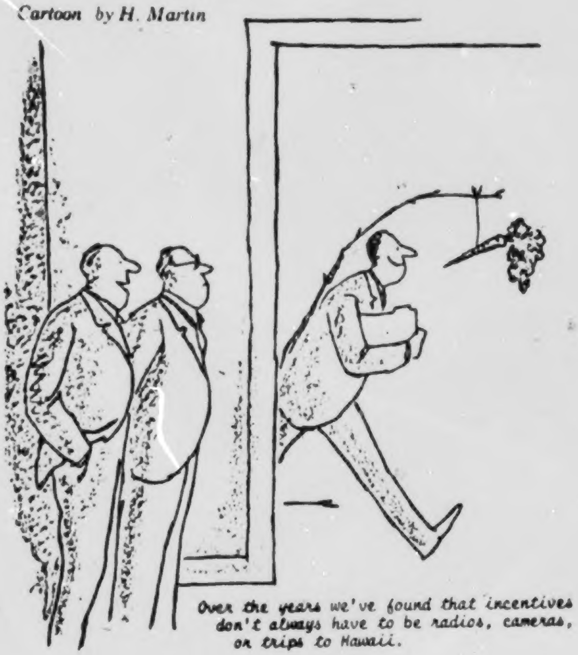
Devising a form to rate these factors is quite simple and, with an added space for comments, the evaluator has another opportunity to bolster the morale of employees to provide any beneficial comments. As was discussed in other cases of evaluation, having a review with the employee and making the permanent rating during that session have also considerable merit.

Since this unit is concerned with evaluation, it might be a good idea to suggest that you have periodic meetings with all your staff to get ideas and suggestions from them. This will help revisions and updating needed to make your department more effective. Too often, we overlook the potential and creativity in certain staff members and, thereby, fail to use a resource that is readily available.

You will be surprised at some suggestions that will come forth in these meetings which are made by employees at all levels of responsibility. In addition, it is suggested that, for such a meeting, the agenda be planned by them, and that they assume the duties of conducting it. Since good employee relations is the key to effective personnel management, involving total staff in every way possible can only enhance meeting this goal.

Evaluation procedures are also used for documenting situations that may lead to suspension or dismissal. This, obviously, explains why it has such a bad reputation! Nevertheless, it is a very legitimate use of the evaluation process, since any action of this type has to be defensible and a thorough appraisal that can stand up in court is quite necessary. Again, a series of evaluations in the personnel file, substantiating the change over a considerable period of time, is invaluable. While this is an unpleasant aspect of any administrator's job, it is built in and must be recognized.

Cartoon by H. Martin



Over the years we've found that incentives don't always have to be radios, cameras, or trips to Hawaii.

D. REVIEW OF MATERIAL

A certain ambitious verbal young senator was sponsoring a bill, and a reporter from a Washington paper was assigned to write an article on it. He drove out to the senator's house and tapped at the door. The senator's wife answered, and the reporter began to ask her questions about the proposed legislation. She started to answer, then stopped and said, "Wait a minute. You should be talking to the senator. He's just in the study. I'll go get him." The reporter responded, "No thanks, I don't want to know that much!" Hopefully, this doesn't apply in the case of our discussion on evaluation or perhaps you want to know more.

In this objective several important points were discussed with regard to evaluation:

- Evaluation is a necessary component of any ongoing enterprise.
- Appraisal is a positive procedure for the purpose of improving the program.
- Written evaluation forms vary from checklists to narrative in make-up, and combinations of these two types appear to be the most useful.
- Staff, at all levels, should be evaluated on the scheduled basis and should be involved in constructing the evaluation form.
- Employees should also be encouraged to evaluate themselves.
- Visitations can be informal or formal.
- Conferences should immediately follow visitations to insure continuity.

WRITTEN ASSIGNMENT

1. Evaluate your present school district, or one with which you are familiar, on basis of information contained in the test from board of education to physical facilities. Write a report covering this evaluation organizing it on the general lines the material follows in the text.

2. Construct separate evaluation forms to be used in your district for appraising the effectiveness of
    a. administrators
    b. teachers
    c. classified personnel

3. Use the above forms and evaluate at least one volunteer in each category and conduct a follow-up conference, at which time you mutually arrive at an acceptable rating.

    Submit items 1, 2, and 3 together with your critique of this unit.

4. Describe your plan and rationale for development, assessment, and evaluation of a teacher in the field of special education.

REQUIRED READINGS

1. Calhoun, T. Evaluation--the state of the art, Personnel News for School Systems, March 1974, pp. 3-4, 9-11.

2. Castetter, W.B. The personnel function in educational administration, New York: The MacMillan Co., 1971.

3. Goodfellow, M. A good employee relations checklist, *Modern Office Procedures*, July 1973, pp. 34, 37-38.

4. Kleber, T.P. The six hardest areas to manage by objective, Personnel Journal, 1972, *50*, 571-575.

5. Lubbinge, R.E. Should employee evaluation be negotiable, *MASB Journal*, pp. 7-8, 11-12.

6. Administrator Evaluation

7. Teacher Evaluation

REQUIRED READINGS

REQUIRED READING

1

EVALUATION--THE STATE OF THE ART*

Evaluation begins at a point where a letter or a telephone call inquiring about employment is received. Thus, resources should be allocated to a rigorous preemployment screening prior to the offer of a position. Evaluation done at this point is more critical--or at least as critical--as the evaluation of a person once on the job.

When people know and understand their job expectations, it will more often lead to mutual satisfaction. This concept becomes more inherent when the following questions are answered:

- Why evaluate?
- How evaluate?

With the above questions answered, school management can begin to respond to the pressures of the Seventies by:

- retaining its authority to manage through vigorous and knowledgeable action at the bargaining table and elsewhere; and
- implementing modern administrative techniques and fair pay plans using maximum input from teachers in a cooperative effort to get a "bigger bang for the buck."

---

*Calhoun, T. Evaluation--the state of the art, Personnel News for School Systems, March 1974, pp. 3-4, 9-11. (Summary)

REQUIRED READING

2

APPRAISAL OF PERSONNEL*

Throughout this reading there occurred an exploration of ways by which the appraisal of individual performance in a school system can be made effective. There are many reasons for judging organization personnel; three of the most important are manpower planning, compensation, and self-development.

The appraisal process suggested in this reading had the following features:

- Self-appraisal by the appraisee to enable him/her to judge the extent to which he/she is meeting performance standards.
- Appraisal of individual performance by the superior to determine how well the appraisee is meeting standards.
- Review of results of respective appraisals by superior and subordinate to develop individual action program.
- Assessment by both parties of individual development in terms of action program.
- Preparation of new action program by both parties to cover the next period of individual development.

The suggested actions for appraising individual performance should enable every individual in the system to know what he/she is expected to do and to understand the results he/she is expected to achieve in performing the work related to the position, inform each staff member as to how well he/she is performing the work to which he/she is assigned, and provide personnel opportunities to grow in directions which will satisfy individual needs and system expectations.

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*Castetter, W. B. The personnel function in educational administration. New York: The MacMillan Co., 1971. (Summary)

REQUIRED READING

3

A GOOD EMPLOYEE RELATIONS CHECKLIST*

As a result of a five year project studying employee relations, it was learned that any employer can avoid serious problems if management can recognize clear patterns of successful employee relations techniques. Research indicated that the key areas requiring close management attention are the following:

- number of shifts,
- housekeeping,
- wage rates,
- incentive pay,
- overtime practices,
- seniority,
- promotion policy,
- job transfer,
- fringe benefits,
- discipline and grievance procedures,
- money, and
- treatment.

Most of the companies that experienced outstanding employee relations were found to have some sort of two-way communications system coupled with supervisory training and outside expert guidance when needed.

It was found that not many managements have awakened to the changing spirit of the times, that younger employees are far more militant than ever before, and that ethnic and color groups are vying for a greater voice. A sensitivity to such voices keeps an even keel.

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*Goodfellow, M. A good employee relations checklist, Modern Office Procedures, July 1973, pp. 34, 37-38. (Summary)

REQUIRED READING

4

THE SIX HARDEST AREAS TO MANAGE BY OBJECTIVE*

Management by objectives (MBO) is the management of output instead of activity. Activities are the behaviors of people to produce the goods and services which are outputs.

Under MBO a manager's performance of activities and effective use of inputs are measured against the results achieved in three areas:

- performance of regular and routine duties;
- achieving satisfactory solutions to problems; and
- completing new and innovative projects.

Although results-centered MBO is a natural for managing production-oriented line departments, it is difficult to implement an MBO system in the following areas:

- public relations,
- engineering and research,
- the controller function,
- education,
- nonprofit volunteer organizations, and
- government agencies.

The basic one-two approach to managing by objectives which fits all areas is to set strategic goals first, then to establish operational goals.

A few basic rules for the successful use of MBO are:

- An MBO approach can be begun at any level of management in an organization, but it works best if started at the top.

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*Kleber, T. P. The six hardest areas to manage by objective, Personnel Journal, 1972, 50, 571-575. (Summary)

- MBO is a motivational system of management.
- Management of output is strengthened if an organization's systems of rewards and performance appraisal are objectives-oriented.
- Patience.

REQUIRED READING

5

SHOULD EMPLOYEE EVALUATION BE NEGOTIABLE?*

Before answering the title of the reading, the author defines evaluation as "a process in which judgments are made regarding the employee and his work." It is a continuing process for the purpose of improving the quality of instruction or other work by mandating the evaluator to review the employee's general and specific responsibilities, examine the conditions under which the employee is working, determine whether the employee is meeting the responsibilities and to what degree, and decide upon changes (if any) that should be made.

Once the definition is made clear and the reasons to "why evaluate" are established, the author answers the question of the title. NO! He believes that the process of evaluation is an administrative responsibility and that responsibility must not be diluted via the master agreement. Employee groups should probably be given the opportunity for input in determining the design for evaluation and certainly must know on what basis they are being judged, but the superintendent and his/her staff must retain flexibility and have the final responsibility and authority to design, implement, and administer the evaluation system within the district or they will lose management control.

Regardless of what is done in the area of employee evaluation within school systems, there are four basic goals which school boards must use to undergrid the process:

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*Lubbinge, R. E. Should employee evaluation be negotiable, MASB Journal, pp. 7-7, 11-12.(Summary)

- They must preserve and strengthen the school system and improve the educational program for children.
- They must retain administrative control of the school system.
- They must arrive at a settlement which will implement the school system's overall philosophy.
- They must establish and maintain a stable and business-like relationship with employee organizations.

REQUIRED READING

ADMINISTRATIVE REPORT
FOR PERSONNEL EVALUATION

Date______________________________

Principal___________________________

PART I

I. LEADERSHIP

	No Basis for Evaluation	Below Average	Average	Above Average	High
1. Organizes school program well					
2. Defines role of staff members well					
3. Provides a sound defensible instructional program					
4. Insures a clear understanding by staff of instructional improvement program					
5. Insures supt.'s understanding of instructional program					
6. Supervises teachers systematically and effectively					
7. Maintains high staff morale					
8. Provides for committee activity within the staff					
9. Requisitions are consistent with educational program					
10. Criticizes faculty members with the objective of improvement					
11. Encourages faculty members					
12. Uses correct grammar in speaking and writing					
13. Uses good composition					
14. Has empathy for students					
15. Has wide professional knowledge					

II. EXECUTIVE ABILITY

	No Basis for Evaluation	Below Average	Average	Above Average	High
1. Can isolate components of a problem					
2. Can solve problems efficiently and satisfactorily					
3. Possesses creativity					
4. Serves well in the community					
5. Publicizes himself and his school well					
6. Bases his position on facts rather than opinion					
7. Enjoys a good image with school board members					
8. Possesses community support					
9. Is professional in directing criticism					
10. Has good rapport with students					
11. Administers policy fairly and consistently					
12. Possesses ability to apply professional knowledge					
13. Maintains good dicipline					
14. Sees that buildings are neat and clean					
15. Submits building inspection reports to supt.					
16. Has good judgment					
17. Reaction to criticism reflects maturity and professionalism					

III. ADMINISTRATIVE RELATIONSHIPS				
1. Keeps superintendent well informed				
2. Develops unity of administrative policy				
3. Submits reports promptly, neatly, and accurately . .				
4. Carries message of general school program to staff .				
5. Recommends improvements to superintendent frequently				
6. Encourages other administrators frequently				
7. Criticizes other administrators with the objective of improvement				
IV. PERSONAL QUALITIES				
1. Has emotional stability and control				
2. Is mentally alert				
3. Is culturally and socially adequate				
4. Is neat in appearance				

Superintendent________________________

PART II

PART I of this form is an evaluative instrument to be completed by the assistant superintendent for instruction. PART II requires response by the principal. The principal should prepare a TYPEWRITTEN response to each question in Part II, and submit it in the folder attached, to the assistant superintendent for instruction by March 1, 1970. The response will be evaluated, studied, and a formal written response given to the principal. A copy of the assistant superintendent's evaluation in Part I will also be presented to the principal. This response should be expected by March 30, 1970. Although not mandatory, it is recommended that the principal arrange for a conference with the assistant superintendent or superintendent for the purpose of discussing the evaluation. Part I and Part II will become a part of the principal's personal file.

Using separate paper, bound in the attached folder, present your response to the following requests. The design and approach is left to the taste of the principal, but the response should be typewritten.

1. Describe your method of problem solving which you believe will avoid compromise of principle and school-philosophy, promote growth, and yet preserve positive commitment of all persons affected.

2. In tabular form, list programs which you have initiated since September, 1970. Identify those which failed, those which have reached operational level, those that are in the process of implementation.

3. Refer to the superintendent's memo dated November 20, 1970, which lists the adopted "District Objectives." Describe your efforts in our quest to achieve these objectives. Rate your success in each objective which applies to you and explain how you experienced success or why failure occurred. Please present specific, tangible evidence of your success.

4. Present evidence of your leadership in developing the concept of individualized instruction.

5. Present other evidence of your leadership not requested in this part.

6. In narrative or outline form, describe (within reachable budget considerations) your objectives and proposed methods of approach which will lead to improvement of instruction, both long-range and next year in your school. Attach your estimate of total additional cost for each item which has a demand upon the budget.

VI

PERFORMANCE REVIEW PROGRAM
For
ADMINISTRATIVE PERSONNEL

A performance review determines how well an administrative person is performing in his assigned area of responsibility and should encourage improved performance and personal development.

OBJECTIVES

Regular performance reviews are essential if the following basic objectives are to be achieved ---

--- To stimulate and encourage development in the administrative positions so as to attain the highest possible level of educational excellence for the students of the Moorhead School District

--- To have each administrator "map out" a self-improvement program designed to achieve improved performance in one or more of his important assigned areas of responsibility - with a definite time schedule in mind

The success of the total program will depend upon the Administrator recognizing that he has a continuing responsibility to motivate and guide those assigned to him. In practice, discussions of performance should occur ---

--- During the formal performance review which, in turn, will lay the foundation for ---

- Day-to-day relationships which a good Supervisor develops between himself and each associate

The performance review is used to evaluate total performance in a position for a specified period of time. This discussion should be scheduled in advance so the incumbent's overall performance is fully considered.

Confidential Evaluation for ______________________

Year ____________ School ______________________

Degree ______________ Status ______________________

	No basis for Evaluation	Below Average	Average	Above Average	High
I. Methods and Techniques employed in teaching:					
1. Assignments and presentations made with clarity....					
2. Variety and balance in techniques used............					
3. Techniques and activities purposeful and planned...					
4. Provides for individual differences and motivates interest..					
5. Conducts effective study and/or practive periods....					
6. Knowledge and background of subject matter..........					
7. Evidence of economy in use of supplies..............					
8. Uses effective evaluation techniques................					
9. Evidence of tact, congeniality, judgment, modulated voice..					
10. Other (list) ______________________					
II. Classroom management and control					
1. Effective discipline and classroom management.......					
2. Evidence of respect for teacher and rapport with students..					
3. Care and management of the room's physical appearance					
4. Complete routine matters effectively................					
5. Effectively manages the unusual situation...........					
6. Other (list) ______________________					
III. Professional Competence					
1. Good command and use of English language............					
2. Professional qualities: participation, loyalty, growth, ethics..					
3. Cooperates with all school personnel................					
4. Accepts group decisions and follows school policies.					
5. Other (list) ______________________					
IV. Personal Qualities:					
1. Appropriately dressed for teaching assignment.......					
2. Well groomed neat in appearance, good posture, poise.					
3. Emotionally stable avoids gossip and sarcasm.......					
4. Physical health shows evidence of vitality and energy					
5. No excessive absenteeism, is punctual..............					
6. Other (list) ______________________					

Absenteeism:
(a) Questionable ☐
(b) Only when necessary ☐
(c) Very seldom ☐

Recommendations for next year
Re-employ - present assignment ☐
Re-employ - change assignment
(a) to another building ☐
(b) to another area or grade ☐
(c) other ______________________

Comments regarding extra curricular assignment and those preformances as evidence beyond the line of duty

State your reasons for recommendations on reverse side.

Signature ______________________ Principal ______________________ Superintendent

Date ______________________

7

PRELIMINARY TEACHER REPORT

(Return by end of first quarter each year)

Complete and file in Central Office. Required for all probationary teachers and any others the principal may wish to include.

I. ______________________ (circle) Tenure · 1 - 2 - 3 ______________________
Teacher's Name School

II. Specific items discussed in conference with teacher:

III. Suggestions - comments - recommendations:

I have met with the teacher and have discussed the items listed above.

______________________ ______________________
Date Signature of Principal

GENERAL QUESTIONS

PROFESSIONAL EVALUATION FORM

1. Have you seen the candidate teach? ____________________

2. For how long and in what capacity have you known him? ____________________

____

3. Is he open-minded and receptive to suggestions? ____________________

4. Could he remain in his present position? ____________________

5. If he were applying to you for a similar position, would you accept him? ____

____

6. To your knowledge, has he ever failed of re-election because of not "making good"? ____________________

7. Has the candidate any physical, moral, mental or social peculiarities or habits which would make him undesirable as a teacher? If so, kindly explain?

____

____

Date of Service ____________________

Type of Position Held ____________________

Would you employ? ____________ If no, state reason ____________

____

If former employee, indicate reason for leaving ____________________

____

GENERAL REMARKS OR EXPLANATIONS ____________________

____

____

____

____

Signed ____________________

Date ____________________ Position ____________________

627 PM V-40

REFERENCES

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Meggison, L.C. Personnel--a behavioral approach to administration. Homewood, Ill.: Richard D. Irwin, Inc. 1972.

Minneapolis Board of Education. Agreements, policies, and administration regulations. Minneapolis: Minneapolis Public Schools, 1972.

Roethlisberger, F.J. & Dickson, W.J. Management and the worker. Cambridge, Mass.: Harvard University Press, 1939.

Steffenson, J.P. Staff personnel administration. Washington, D.C.: U.S. Department of Health, Education, and Welfare, Office of Education, 1963.

Woodring, P. New directions in teacher education. New York: Fund for the Advancement of Education, 1957.

EVALUATION

NAME ______________________ DATE ______________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ______________________

EXERCISE PAGE NUMBER(S) ______________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

Nothing new:

Inaccurate:

Redundant:

Hard to Read:

Hard to Understand:

3. Put a check in the proper space. I would recommend:

____ A) more or other required readings

____ B) fewer or other required readings

____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

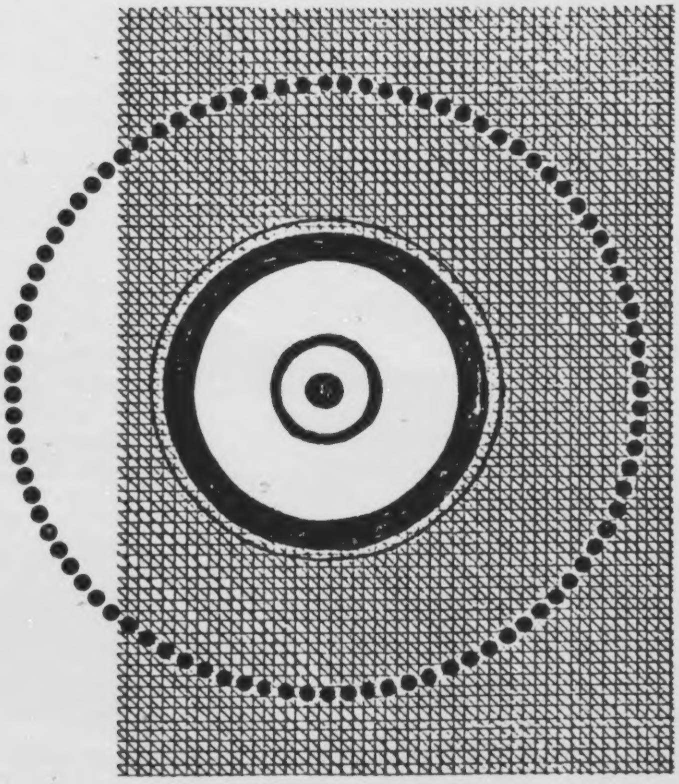
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PROGRAM DEVELOPMENT

Objective 1



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PREFACE

PROGRAM DEVELOPMENT is one of the three courses in the Special Education Administrator Training Program. The training was developed as part of a three-year project, and this is the first application of the competency-based education model. It is designed so that revisions can be made according to objectives and the instructional needs of the participants. The student, course author and pre/post test assessments will contribute to the evaluation of this material.

The competency areas for the program development course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Special Education Philosophy
Organizing for Planning and Administration
Decision System for Referral and Placement
Assessment of Program Needs
Program Design
Implementation of Programs
Evaluation of Program Data

Each of the above has been independently designed so that the program development course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction--including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instructional material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

SPECIAL EDUCATION PHILOSOPHY

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EVALUATION

I

SPECIAL EDUCATION PHILOSOPHY

A. INTRODUCTION

The purpose of this objective is to define in writing and to establish as policy elements of a total special education philosphy.

In order to accomplish the above goal, this competency area will accomplish the following:

- To review and analyze existing state and federal laws and regulations, current literature in the field, other program statements of philosophy and policies, and other sources to collect information related to development of special education philosophy and policy.
- To define in writing a philosophy of special education as a basis for developing policy and as a reference for guiding program development.
- To share, as a means of seeking legitimation and input, this written philosophy of special education with others in the internal special education leadership structure, in the superordinate administrative structure, and with the board of education.
- To revise as appropriate the written philosophy based on the input received from others.
- To translate this revised philosophy into a series of policy statements for adoption as special education and district policy, and have these policy statements adopted by the board(s) of education.

Also included in this competency area to aid in the further understanding of this objective is a written assignment, required readings and recommended readings.

B. PHILOSOPHY OF EDUCATION OF THE HANDICAPPED

The following ought to be considered major tenet in a philosophy related to education of the handicapped.

1. THE RIGHT OF ALL PERSONS TO AN EDUCATION

All persons have an equal right to a free public education. PARC v. The Commonwealth of Pennsylvania, Mills v. The Board of Education, District of Columbia, and other class action litigation has firmly established this right for handicapped children wherever the state constitution and/or state legislation provides it for any child.

Many states at the legislative and state department levels have, in actual practice, affirmed this philosophy. However, many do not clearly state this right.

At the local district level, response to this requirement of class action litigation and federal statute generally ranges from aggressive implementation in some districts to outright negative attitudes in others.

This ingredient of basic philosophy related to education of the handicapped has been affirmed in court decisions and in statuatory law but has yet to be uniformly stated as a belief by many in policy roles, and there are still many handicapped children who are not receiving an education.

2. RIGHT TO AN EDUCATION FOR THE HANDICAPPED

All handicapped children have a right to an education in the least restrictive environment possible. For many decades in Minnesota and elsewhere, the primary option for providing special education service has been the segregated special class. For many years, this service option came to be used as a virtual dumping ground for many children who did not need to be labeled and isolated from the peer group.

The right of handicapped children to an education in the least restrictive alternative is grounded in "The Doctrine of the Least Restrictive Alternative."

This doctrine, typically applied by the courts in noneducation-related civil cases, has recently been applied and upheld as a defense against arbitrary and capricious placement and treatment practices. The doctrine is particularly germane to the development of renewed referral systems and practices. Districts must establish procedures to insure that when a student is placed or a treatment applied, that placement or treatment is the least restrictive necessary.

R.A. Johnson (1975), in discussing the doctrine as applied to education, writes:

In essence, this doctrine provides that, when government pursues a legitimate goal that may involve the restricting of fundamental liberty, it must do so using the least restrictive alternative available. Applied to education, courts have ruled in principle that special education systems or practices are inappropriate if they remove children from their expanded peer group without benefit of constitutional safeguards. Placement in special environments for educational purposes can, without appropriate safeguards, become a restriction of fundamental liberties.

It is required, then, that substantive efforts be made by educators to maintain handicapped children with their peers in a regular education setting, and that the state (as represented by individual school districts) bear the burden of proof when making placements or when applying treatments which involve partial or complete removal of handicapped children from their normal peers.

This doctrine represents, for handicapped children, the right to be educated in the regular class, however defined, unless clear evidence is available that partial or complete removal is necessary. Factors idiosyncratic to school districts (such as organizational arrangements, technological differences in delivery systems, agency jurisdictional problems, and/or lack of adequate local, state, or federal financial support) may not be considered as reasons for abrogating the right of an individual child to the least restrictive alternative necessary to meet his/her unique educational needs.

The doctrine of least restrictive alternatives has been a primary reference in court decisions involving the right of handicapped children to both treatment and education. Among these cases are Mills v. Board of Education, PARC v. Commonwealth of Pennsylvania, Wyatt v. Stickney...

The right to be educated in a normal peer group, and in the least restrictive setting, then, should be an integral part of any special education philosophy.

3. INDIVIDUALIZED EDUCATION FOR THE HANDICAPPED

Education for handicapped children should be individualized education. The original purpose of special education was ostensibly to provide a more individualized program for students who were not learning and/or adjusting well, or who were in some other way handicapped. In large part, this "individualization" did not occur.

What occurred in many instances was characterized by reduction of the numbers of students per instructional unit, assignment of a teacher who had additional credits in some aspect of special education, and application of a milder less rigorous curriculum. Special education was indeed not a resource where a student could receive an individualized education, but was typically education with less rigor and in a smaller "herd." Obviously, there were exceptions, but the lack of individualization was the general response.

Fortunately, these practices are changing, and school systems are designing and implementing individualized learning plan systems. In these systems, an individual program plan for each student is systematically developed, applied and evaluated. As one example, Johnson (1975) in an article entitled "Models for Alternative Programming: A Perspective" discusses a basic cycle of decisions that need to be made to insure individualized instruction.

> Several decision classes are important, including decisions related to assessment (what instruments, techniques, and/or procedures are necessary to determine entry status or baseline); decisions related to acceptance (if assessment is conducted to determine eligibility for some predefined program or service, is this particular learner eligible and is he/she accepted or rejected for service), decisions related to treatment of choice (what interventions should be applied to modify the learner's behavior or performance will be assessed); and decisions related to modifying or terminating intervention. In defining a client-related decision system, these decision classes should not necessarily be thought of as discrete, but as elements of a total decision system which is simply a cycle composed of assessment of the learner, selection and application of intervention, outcome evaluation, reassessment, and reprogramming or exiting. (p. 160)

Any individualized instructional process will require special human and organizational effort, and, thus, must have firm priority as a part of an expressed special education philosophy. In addition, a comprehensive individualized system will be necessary for compliance with Public Law 94-142.

4. PARENTAL AND STUDENT INVOLVEMENT IN THE EDUCATIONAL PROCESS

Parents and students have the right to be involved in all aspects of the educational process and can make substantive contributions through their involvement. The first part of this tenet has in major part been supported by the recent spate of class action litigation and, subsequently, by statute in many states and by congressional action.

Parents/students clearly have the right to constitutional due process in any matter related to an anticipated change in placement, including the assessment, planning, programming, and evaluation processes. Meaningful involvement of parents and students in the total process is not, however, intended to mean, in most cases, application of due process procedures. Formal hearings and all of the steps related to procedural due process should be utilized only where substantive disagreement between parent and school exists regarding a placement matter, and where the school intends to proceed in spite of parental objection. Most placement matters can be resolved through common sense, and open parent involvement procedures.

In order for the full impact of the rights of parents to be realized, however, educators will have to believe that parents can be substantively helpful, and that parent involvement which goes beyond the format of the typical parent-teacher conference can facilitate the planning and conduct of an individualized program plan. Parent involvement, then, should be a major tenet of any special education philosophy.

5. AVOIDANCE OF "LABELS"

The use of categorical lables and classification practices should be avoided. Past practice in education of the handicapped has been characterized by frequent use of labels, such as mentally retarded, emotionally disturbed, etc. Many states use terms such as educable mentally retarded, trainable mentally retarded, learning disabilities, and emotional disturbance.

A recent trend, in recognition of the potentially harmful effect of such labels on self-concept, and on expectations of others such as teachers, peers, parents, and employers, is to avoid where possible the use of these labels, and to decategorize programs. R.A. Johnson (1975) cites several others who have addressed this problem and trend and suggests that classification and labeling practices are generally dysfunctional:

> Reynolds and Balow (1972), Deno (1970), Gallagher (1972), Jones (1972), Lilly (1970, 1971), Johnson and Gross (1973), and others have all discussed the importance of describing the client population, whenever possible, in terms which relate to performance (observable behaviors) rather than to categories or labels such as the "mentally retarded" or the "emotionally disturbed." Common problems observed with use of categories or clinical labels have included the stigma associated with the label, the influence of the label on expectations of significant others, the application of labels and clinical categories without constitutional safeguards, and the lack of relevance of labels and/or categories to the actual day-to-day teaching/learning process.

> The use of clinical categories in future attempts to design or communicate model programs or practices should be minimized as a counter-productive practice. First, there is no clear agreement on criteria for determining assignment of a child to any given category or use of a particular label for a child. Second, any group of children, regardless of how rigorously identified, is likely to contain multiple clinical categories. Third, the range of behaviors or performance within categories of children is so great that the clinical category as a descriptor actually describes little other than administrative practice. (p. 162)

Every effort, then, should be made by legislators, state officials, directors of special education, and other local school district personnel to develop legislation, policies, procedures, and programs which minimize or eliminate the need to use categorical labels. This tenet should be clearly stated when related to development of a philosophy or set of basic benefits regarding education of the handicapped.

Other aspects of a basic philosophy which are important are the need to use nondiscriminatory testing procedures and instruments, the need to diminish reliance on norm-referenced tests, the need to involve and strengthen regular education, the need to affirm the importance of interagency cooperation, the need to adhere to procedural safeguards such as testing in the child's native language and respecting confidentiality of records.

C. REVIEW OF MATERIAL

This objective was to define and establish elements of a total special education philosophy. In order to accomplish this, state and federal laws and regulations and other sources of policies and philosophy were presented.

The following material will aid in the further understanding of this competency area: written assignment, required readings, recommended readings, and evaluation.

WRITTEN ASSIGNMENT

1. Write your own philosophy of education and then procure your school's philosophy of education. Interdigitate the two philosophies into one total philosophy.

2. Examine your school philosophy of education and write policy statements from its philosophy.

3. Deno (1971) states "...whatever distinction can be made between regular education and special education are mainly organizational and not substantive...whatever learning principals apply to handicapped children apply to all children and end goals are the same in their most essential aspects." In your district, what potential input does general education have in defining a philosophy of special education? List two ways you might increase the opportunities of general educators to experience success in understanding that "whatever learning principals apply to handicapped children apply to all children..."

REQUIRED READINGS

1. Abeson, A. Movement and momentum: Government and the education of handicapped children--II. Exceptional Children, 1974, 40, 109-115.

2. Anderson, W. Who gets a special education? In M.C. Reynolds & M.D. Davis (Eds.), Exceptional children in regular classrooms. Minneapolis: University of Minnesota, 1971.

3. Deno, E. Strategies for improvement of educational opportunities for handicapped children: Suggestions for exploitation of EPDA potential. In M.C. Reynolds & M.D. Davis (Eds.), Exceptional children in regular classrooms. Minneapolis: University of Minnesota, 1971.

4. Dunn, L.C. Special education for the mildly retarded--is much of it justifiable? Exceptional Children, 1973, 40, 6-22.

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   A Look at History and Present Trends in the Protection of Children's Rights to Education--Gunnar Dybwad, pp. 152-164.

   The Right of Access to Free Public Schooling for All Children--Thomas K. Gilhool, pp. 167-177.

Court Action and Legislation--Fred Weintraub, pp. 211-217.

Implications of Recent Court Actions for Leadership Training--Maynard C. Reynolds, pp. 221-237.

Vol. III

Educating All Handicapped Children: Critical Issues and Problems--Duane J. Matthies, pp. 7-14.

Safeguarding for the Rights and Welfare of Students in the Implementation of Recent Mandates--Wolf Wolfensberger, pp. 49-65.

6. Meyen, E.L., Vergason, G.A., & Whelan, R.J. *Alternatives for teaching exceptional children*. Denver: Love Publishing Co., 1975.

7. Morse, W.C. Special pupils in regular classes: Problems of accommodation. In M.C. Reynolds & M.D. Davis (Eds.), *Exceptional children in regular classrooms*. Minneapolis: University of Minnesota, 1971.

8. Pappanikou, A.J., Kochanek, T.T., & Reich, M.L. Continuity and unity in special education. *Phi Delta Kappan*, 1974, *55*, 546-548.

9. Reynolds, M.C. Categories and variables in special education. In M.C. Reynolds & M.D. Davis (Eds.), *Exceptional children in regular classrooms*. Minneapolis: University of Minnesota, 1971.

10. Stoops, E., Rafferty, M., & Johnson R.E. *Handbook of educational administration: A guide for the practitioner*. Boston: Allyn & Bacon, 1975.

11. Weintraub, F.J., & Abeson, A. New education policies for the handicapped: The quiet revolution. *Phi Delta Kappen*, 1974, *55*, 526-529.

REQUIRED READINGS

REQUIRED READING

1

MOVEMENT AND MOMENTUM: GOVERNMENT AND THE EDUCATION OF HANDICAPPED CHILDREN--II*

During the past few years, the extent of the movement has increased and the pace of the momentum has accelerated to provide all handicapped children with access to an appropriate public education.

Almost all states have in force some type of mandatory legislation requiring that at least a portion of their handicapped children be provided with an education. The areas that have received state legislative attention are the following:

- New forms are different because many contain basic policy mandating the education of all handicapped children.
- State legislatures are establishing dates by which compliance must be achieved.
- Many legal principles that have been established through right to education and associated litigation, i.e., due process, have been incorporated into state law.
- Many states have made quantum leaps in making dollars available to educate handicapped children.
- There is emphasis upon the placement of handicapped children in educational programs which are as close to the normal situation as possible, yet in which they can effectively learn.
- The training of regular education personnel has gained state legislative attention.

In 1973, the President signed into law P.L. 93-112 which provides that all school districts receiving federal monies may not maintain discriminatory policies or practices directed against handicapped children. As a result of federal awareness, the significance of many federal-related activities has been substantial and contributes to the placement of the education of handicapped children at the top of the ladder of federal educational commitments.

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* Abeson, A. Movement and momentum: Government and the education of handicapped children--II. Exceptional Children, 1974, 40, 109-115. (Summary)

REQUIRED READING

2

WHO GETS A "SPECIAL EDUCATION"?*

Statistics indicate that most children in special education classes are from low-income backgrounds; therefore, such statistics must influence the direction of special education in the future.

Things are happening in United States' schools today that promise opportunities for children who should be getting back into the classroom from special education classes: new approaches to diagnosis, with emphasis on diagnosis as a continuous process that uncovers needs; experiments with possible, positive, curative steps; and prescribed methods for use in the regular classroom.

The programs of the Bureau of Educational Personnel Development and the projects of the Career Opportunities Program are also helping schools rise to the challenge of educating disadvantaged children. The Career Opportunities Program will enhance the possibilities of a comprehensive program suited to each child. Its entire thrust is toward providing a better education for children in low income communities by bringing low-income residents into the schools as paraprofessionals to work in the classroom, training them at the same time in colleges and universities toward professional accreditation.

---

*Anderson, W. Who gets a special education? In M.C. Reynolds & M.D. Davis (Eds.), Exceptional children in regular classrooms. Minneapolis: University of Minnesota, 1971. (Summary)

REQUIRED READING

3

STRATEGIES FOR IMPROVEMENT OF EDUCATION OPPORTUNITIES FOR HANDICAPPED CHILDREN: SUGGESTIONS FOR EXPLOITATION OF EDUCATIONAL PROFESSIONS DEVELOPMENT ACT (EPDA) POTENTIAL*

In the opinion of the researcher, "better coordination of regular and special education services is a primary need of our time if we hope to improve education for handicapped children. The EPDA program is in a most favorable position to promote this needed articulation."

It is likely that professionals below the top-most administrative echelons are the ones who will actually make the articulation happen and that these are the people who most need to acquire new skills if the goal is to be accomplished. Since EPDA funds are limited, they are best directed to training leaders who can in turn move or train others. However, achievement of successful multiplication effects requires their occurrence in a field of forces moving according to a compatible plan for educational improvement. The greatest mileage may be achieved from limited funds by supporting projects that appear to be congruent with a well-coordinated part of a broad statewide plan of action.

In the same way, the special education program of EPDA may best serve the mission it has been given if it combines with other EPDA programs directed to areas seen as priority targets for improvement, if the number of children perceived as handicapped in educational settings is to be reduced.

As accommodation of more children with different learning needs and styles in mainstream settings is improved, it is essential that the children with special needs be protected from a too easy glossing-over of their needs and problems. If this meritorious effort fails because it failed the children for whom the special education system was given advocate responsibility, opportunity for a second chance may be a long time coming. Courage and caution need to combine in a special amalgam in capitalizing on this opportunity provided by the EPDA special education program for improving the lot of the handicapped.

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*Deno, E. Strategies for improvement of educational opportunities for handicapped children: Suggestions for exploitation of EPDA potential. In M.C. Reynolds & M.D. Davis (Eds.), Exceptional children in regular classrooms. Minneapolis: University of Minnesota, 1971. (Summary)

REQUIRED READING

4

SPECIAL EDUCATION FOR THE MILDLY RETARDED--IS MUCH OF IT JUSTIFIABLE*

The purpose of the this reading is twofold: first, to provide reasons for taking the position that a large proportion of special education in its present form is obsolete and unjustifiable from the point of view of the pupils so placed; and second, to outline a blueprint for change.

Under the first purpose, some of the major arguments for taking this position are the following:

- Homogeneous groupings tend to work to the disadvantage of the slow learners and underprivileged.
- The findings of studies on the efficacy of special classes for the educable mentally retarded constitue another argument for change.
- Diagnostic procedures comprise another reason for change.
- Self-contained special classes are less justifiable because regular school programs are now better able to deal with individual differences in pupils.

Under the purpose of a blueprint for change, two suggestions are proposed: procedures for diagnosing, placing and teaching children with mild learning difficulties, and curriculum revision.

In regard to diagnostic procedures, it is suggested that existing disability labels and the present practice of grouping children homogeneously be discontinued. Instead, attempt should be made to keep slow learning children more in the mainstream of education, with special educators serving as diagnostic, clinical, remedial, resource room, itinerant and/or team teachers, consultants, and developers of instructional materials and prescriptions for effective teaching.

It is the view of this researcher that there has been too great an emphasis in special classes on practical arts and practical academics to the exclusion of other ingredients. If there is to be a move from the clinical stage to a science of instruction, there will be a need for a rich array of validated prescriptive programs of instruction. To assemble these programs will take time, talent, and money; teams of specialists including creative teachers, curriculum specialists, programmers, and theoreticians will be needed to do the job.

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*Dunn, L.C. Special education for the mildly retarded--is much of it justifiable? Exceptional Children, 1973, 40, 6-22. (Summary)

REQUIRED READING

5

(See Supplemental Handbooks for this requirement.)

Johnson, R.A., Gross, J.C., & Weatherman, R.F. (Eds.). Leadership series in special education (3 vols.). Minneapolis: University of Minnesota, 1973-1974.

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REQUIRED READING

6

THE ALTERNATIVE MOVEMENT IN SPECIAL EDUCATION*

Alternative educational programs in dealing with exceptional children are a means to the common goal of appropriate instructional experiences. The movement for alternative programs is young, but the rate of growth is substantial. As with many educational movements, the initial progress is in operationalizing experimental or demonstration programs; unfortunately these early efforts are couched in compromise.

A principle concern of the current emphasis on change in educating exceptional children is its curriculum. The model being promulgated is referred to as "mainstreaming" in which the child's primary educational placement would be a regular class setting. The parameters of alternative models are definable, but vary more in design. Other concerns include population, matching the models with characteristics of the individuals and personnel preparation.

Educators must learn from children. If this occurs, instructional programs will become relevant to all children. The goals can be reached through the efforts of well prepared, competent, humanistic educators committed to the precise formulation and implementation of a means.

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*Meyen, E.L., Vergason, G.A., & Whelan, R.J. Alternative for teaching exceptional children. Denver: Love Publishing Co., 1975. (Summary)

7

SPECIAL PUPILS IN REGULAR CLASSES: PROBLEMS OF ACCOMMODATION*

In seeking the placement of special education children in regular classrooms, a diagnostic awareness of the pupil, the teacher, and the system is needed. Methods for appreciating the need for changes on all fronts are necessary for the following:

- the individual pupils with his/her problems;
- leadership (teacher and administration) skills; and
- the system as a whole with its tolerated imperfections.

Teachers do not need more advice but more specific skill training. Teachers must also explain the problems and reduce the anxieties among the different publics. Concentrated training is needed in the direction of the principal to make a system flexible and supportive. The issue becomes not how the child got this way, but how the classroom ecology can accommodate his/her needs.

What is needed is not an innovative program for only a few youngsters. The symbiosis of regular and special education that is sought is multifaceted. It is a complex change that cannot come about far short of an educational revolution.

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*Morse, W.C. Special pupils in regular classes: Problems of accommodation. In M.C. Reynolds & M.D. Davis (Eds.), Exceptional children in regular classrooms. Minneapolis: University of Minnesota, 1971. (Summary)

REQUIRED READING

8

CONTINUITY AND UNITY IN SPECIAL EDUCATION*

Emotionally handicapped children should maintain contact with "normal," strong individuals for the emulation of positive behaviors. In addition, each child should also be provided with an opportunity to involve himself/herself freely with youngsters representing the "normal" mainstream, so that reality testing would be an ongoing process. Thus, the traditional breach between special education and the regular classroom could be eliminated.

The following continuum model allows a child to move systematically through the various functional levels until he/she can consistently function independently in a regular class. These include:

- Level I--Classroom Intervention.
- Level II--Extra-Classroom Diagnosis.
- Level III--Extra-Classroom Assistance.
- Level IV--Intensive Extra-Class Assistance Plus Social Exposure.
- Level V--Short-Term Controlled Environment.

The above continuum model, based upon functional levels, is aimed at making the term "special education" synonymous with quality education.

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*Pappanikou, A.J., Kochanek, T.T., & Reich, M.L. Continuity and unity in special education. Phi Delta Kappan, 1974, 55, 546-548. (Summary)

REQUIRED READING

9

CATEGORIES AND VARIABLES IN SPECIAL EDUCATION*

The legislative structure that undergirds special education is drawn in language that stresses categories and surface variables. There is a need to be more explicit about what special education is. Studying in terms of variables that aid in making allocation or placement decisions within a highly differentiated school system is stressed, and identifying these variables requires research demonstrating aptitude--treatment interactions. This reading suggests that attention go to variables producing interaction with alternative systems rather than to a simple description of the handicaps.

Children need not carry labels or be considered defective, impaired, or disabled because the educational procedures are unusual. Training programs should be specific to instructional systems rather than categories. Social/action groups and legislation may organize according to categorical language, but programs and children should not be confined to this language. Special education needs action that stretches old legislation and concepts to include new meanings and flexible programs.

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*Reynolds, M.C. Cateogires and variables in special education. In M.C. Reynolds & M.D. Davis (Eds.), Exceptional children in regular classrooms. Minneapolis: University of Minnesota, 1971. (Summary)

REQUIRED READING

10

ADMINISTERING SPECIAL EDUCATION PROGRAMS*

Successful administration of special education requires skill in providing programs for all types of exceptionality, placing pupils advantageously, using all resources, counseling pupils, parents, and teachers, interpreting the programs, and providing materials and facilities. Taking the extra time and effort is a minimum requisite for responsible administrating in special education, because increasing knowledge, skills, and interest on the part of citizens and legislators have resulted in accelerating support for special education.

This reading also defines many terms used in special education programs. Children with special needs are being recognized as possessing the needs of normal youngsters, in addition to a need for special assistance to overcome and to compensate for their handicaps. These children can frequently meet with success if they can be "integrated" into many of the school's instructional activities or "mainstreamed" into regular classes.

The principal plays a key role in the program--supervising medication, assisting teachers, and cooperating with parents and community. Special education teachers have a difficult task and face many problems. They should be selected carefully, have special training, and participate in inservice programs. They need the support of the principal and understanding from others on the staff and in the district.

Parents should be involved because they need understanding of their child's problem and can assist the school so their child receives the maximum benefit from his/her education. Developing an understanding in the community is needed to help the children adjust, during the school years, and after they leave school.

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*Stoops, E., Rafferty, M., & Johnson, R.E. Handbook of educational administration: A guide for the practitioner. Boston: Allyn & Bacon, 1975. (Summary)

REQUIRED READING

11

NEW EDUCATION POLICIES FOR THE HANDICAPPED: THE QUIET REVOLUTION[*]

Judicial decrees and legislation representing the public policy shift are calling for the provision of appropriate education in the least restrictive alternative educational placement as determined through due process. The stage is set for another aspect of the "quiet revolution"; appropriate education requires individual program planning for each child. Public policy determines the degree to which the handicapped will be treated by the controlling majority.

Public policy influences how society perceives a class or group of individuals and how a class or group will feel about themselves. Respect for individual differences by society is needed, and the place to start is in the schools.

A quiet revolution is occurring. At the minimum, it will make educational opportunity a reality and at the maximum, the schools will be healthier learning environments for all children.

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[*] Weintraub, F.J., & Abeson, A. New education policies for the handicapped: The quiet revolution. Phi Delta Kappan, 1974, 55, 526-529. (Summary)

REFERENCES

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EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ____________________

EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ____________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

Nothing new:

Inaccurate:

Redundant:

Hard to Read:

Hard to Understand:

3. Put a check in the proper space. I would recommend:

____ A) more or other required readings

____ B) fewer or other required readings

____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

_____ A) Yes

_____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

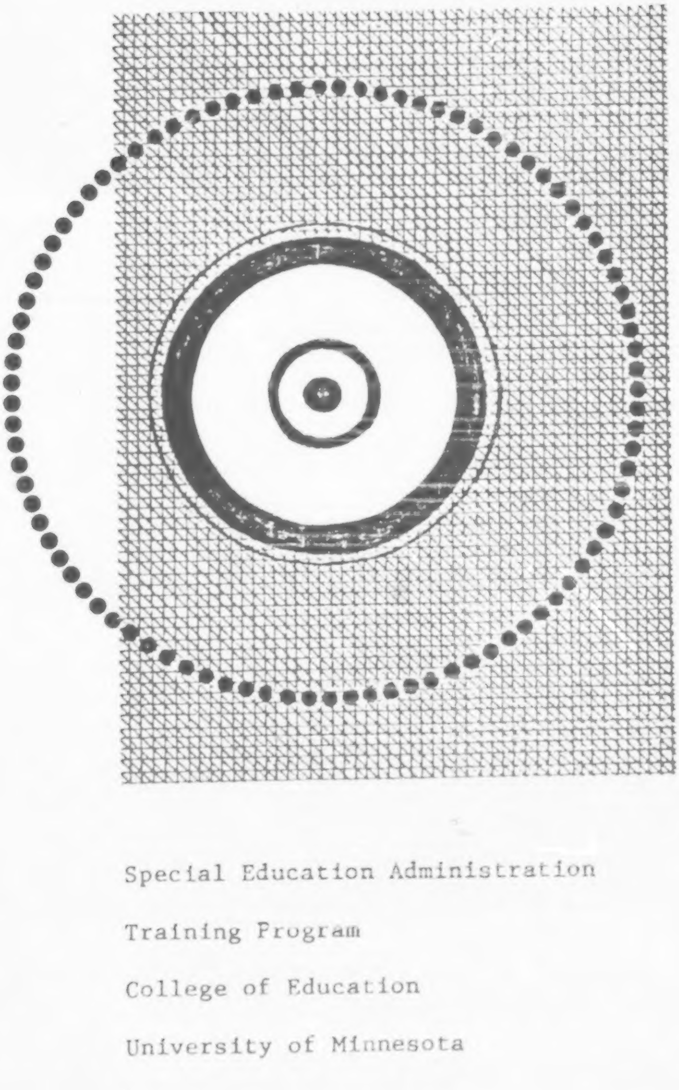
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PROGRAM DEVELOPMENT

Objective 2



Special Education Administration
Training Program
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PREFACE

PROGRAM DEVELOPMENT is one of the three courses in the Special Education Administrator Training Program. The training was developed as part of a three-year project, and this is the first application of the competency-based education model. It is designed so that revisions can be made according to objectives and the instructional needs of the participants. The student, course author and pre/post test assessments will contribute to the evaluation of this material.

The competency areas for the program development course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Special Education Philosophy
Organizing for Planning and Administration
Decision System for Referral and Placement
Assessment of Program Needs
Program Design
Implementation of Programs
Evaluation of Program Data

Each of the above has been independently designed so that the program development course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction--including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instructional material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

ORGANIZING FOR PLANNING AND ADMINISTRATION

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   Restructuring Special Education Leadership Resources:
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EVALUATION

II

ORGANIZING FOR PLANNING AND ADMINISTRATION

A. INTRODUCTION

The purpose of this objective is to organize for planning and administration. To accomplish this competency, the following objectives have been established·

- To review and analyze various means of organizing for planning and administration of the total special education program.
- To select and/or develop a model for planning and administration of the special education program, and to adapt that model to local conditions and needs.
- To share, as a means of seeking legitimation and input, the proposed model for planning and administration of the special education program with others in the internal special education leadership structure, in the regional/state special education leadership structure, in the peer and superordinate administrative structure, and with the board of education.
- To revise, as appropriate, the proposed model based on the input received from others.
- To receive approval for translation of the model for planning and administration into form and structure.
- To organize existing and new leadership and administrative resources into a form and structure compatable with the approved model for planning and administration.

Also included in this competency area to aid in the further understanding of this objective is a written assignment, required readings, recommended readings, and an evaluation for this particular competency.

B. ORGANIZATION EXPANDED

The ability of an organization to define and carry out organizational and client goals and objectives through the proper organization of resources is highly related to the extent and type of formal structure utilized for planning and administration. The structuring of an organization's leadership resources, then, is a critical variable in conducting quality programs.

Historically, special education programs have organized their planning and administrative resources around categorical lines, and personnel selected to plan and administer special education delivery systems have had major training and experience in only one categorical program. Johnson and Gross (1973) discuss this point:

> With few exceptions at any level of school government--nation, state, or local--these existing leadership systems have at least two commonalities: (1) persons who hold leadership positions have generally been trained as teachers of some category of handicapped persons (retarded, speech handicapped, etc.) (Kohl, 1971) and (2) leadership assignments within the special education operation are made with major reference to categories of handicapping condition. Coordinators, supervisors, and program consultants are usually singularly responsible for programs for the "retarded," the "emotionally disturbed," and "blind," or other categorically titled program arenas. (pp. 257-58)

The categorical model of organizing for planning and administration is only one approach, however, and other models have been suggested and implemented in the past several years. Alternative models for structuring and vending special education resources for planning and administration have become necessary with recent trends to create service delivery systems that minimize categorical labels and classifications, and that emphasize use of a wide range of placement and treatment resources. Johnson and Gross (1973) also discuss this point and go on to suggest use of the noncategorical model in structuring special education leadership resources.

> In the near future, we will see extensive dissemination and utilization of non-categorical, multiple-option service delivery systems. In several years, school systems operating categorically based special education programs which rely principally on special classes will be at best anachronistic.
>
> Obviously, these new programming models and systems harbinger the need for leadership systems organized much differently than those now extant. It will be very

The following activities can be viewed as essential to the organizational process:

- an analysis of role parameters for the categorical leadership model;
- the creation of a specialist-generalist construct related to varying expectations;
- the development of function clusters for organizing leadership resources; and
- the development of a working model for structuring leadership resources along functional rather than categorical lines.

An analysis of extant role and function of leadership personnel in one big-city school system (Johnson & Gross, 1973) revealed that persons responsible for categorical programs were accountable for designing and operating programs for students of all ages; were required to be knowledgeable in all curriculum areas; were required to be equally knowledgeable about resource programs, special classes, and special schools; and were required to attend to a host of diverse functions. The following is a list of role descriptors generated for categorical program supervisors:

- Case management,
- Parent education,
- Budget development and monitoring,
- Student placement,
- Personnel supervision,
- Personnel recruitment,
- Personnel evaluation,
- Facilitator and expeditor,
- Program advocate,
- Information clearinghouse,
- State reporting system,
- Public relations,
- Staff development,
- Agency liaison,
- Curriculum development,
- Program planning,
- Program evaluation,
- Materials evaluation, and
- Miscellaneous administrative duties.

Such expectations imposed on any one person may be unrealistic and unmanageable, and typically result in an individual focusing on those job responsibilities he or she is most interested in and skillful at, with little energy given to other important program dimensions. This analysis of the current role and function of leadership personnel made it clear that a more effective system of personnel utilization, based on more than categorical relevance, would need to be developed.

In seeking to develop an effective personnel utilization format, two primary factors seem important: the relationship between the structures of the leadership and services systems, and the relationship between expected job functions and personal skills and interests.

The first of these--the relationship between the structure of the leadership system and that of the service delivery system--is clearly important. If the program is of the single option (either regular class or special class) categorical genre, and if intentions are to continue in that manner, then a categorically oriented leadership structure should suffice. However, if the special education delivery system is expected to be levels of service or "cascade" (Deno, 1971) in structure, then the leadership structure ought to be designed around the requirements of that service model.

The second of these primary factors--the relationship between expected function and human variables--suggests that a positive and reasonable relationship must exist between human competency and expected performance.

In addressing this problem, a construct or cognitive set might be generated. This contruct, or cognitive set, is based upon the notion that, at any given level of service to clients (i.e., mainstream support, special replacement programs) there will be functions requiring general management/administrative competencies, and functions requiring technical program or specialist competencies. Functions would then cluster around this construct: generalist (manager/administrator) and specialist (program supervisor). Other functions may also represent "shared" functions, contingent on negotiations between the generalist-manager and the specialist-supervisor. Typical examples are "personnel evaluation" and "personnel supervision."

These function clusters do not represent mutually exclusive domains, as both generalist-manager and specialist-supervisor will be involved in some way in the other's domain, i.e., both have public relations and personnel evaluation responsibilities. The emphasis here is on the relative amount of time spent, and on proximity to on-line programs. In this model, the generalist would be responsible for a specific level of service or part of the "Cascade" (i.e., programs in support of the regular classroom teacher or of all special schools), and would manage the efforts of several technical specialists. Through this approach, it is possible to relate leadership structure to the levels of service concept, and to also begin packaging functions into manageable units.

Following the development of function clusters for organizing leadership resources, a leadership system can be organized to focus efforts and accountability in the development of strong mainstream support services and to maximize the development of noncategorical special education instructional service. The special education programs and leadership responsibilities are essentially divided into those provided in concert with the regular schools and classes (school based) and those vended in special facilities and stations (low incidence programs).

Another approach to the formal organization of leadership resources has been suggested by Gross (1973). Gross suggests that special education organizations currently operating with categorically organized leadership resources can move away from that approach by using an ad-hocracy approach. That is, by establishing temporary role assignments where persons retain some element of responsibility for a "category," but begin to take on more general functions as "primary systems," he suggests that use of this approach would result in a more "elastic" structure for planning and administration.

The way in which one organizes for planning and administration should be conditioned by several variables. Among these are:

- the type of service delivery system currently in use or expected to be in use;
- the size of the total special education effort; and,
- the requirements of legislation and regulation.

Characteristics of a viable model for organizing leadership resources are

- affordable, legal, and responsive to client needs and to changing philosophy;
- well-defined as to policy and procedure, and organized to carry out functional tasks of planning and administration; and,
- flexible and responsive.

C. REVIEW OF MATERIAL

The purpose of this objective is to organize for planning and administration for special education programs. To accomplish this, a review of some current literature was presented as a means of organizing for planning and administration of the total special education program.

The following material will aid in the further understanding of this competency area: written assignment, required readings, recommended readings, and evaluation.

WRITTEN ASSIGNMENT

1. Utilizing your own district or any other district of your choice, develop a line-staff chart of a noncategorical leadership structure for the purposes of planning and administration. If you are the only special education administrator, assume that you have three assistants, and design noncategorical roles for them.

2. List three superordinate, three coordinate, and three subordinate organizations or persons with whom you would have to work in order to implement your noncategorical leadership structure.

3. Describe how you would organize in order to implement a district pilot project that has proved to be nationally successful but has had only limited replication in your own district.

4. Define decentralization. List and discuss two advantages for a decentralized special education structure.

REQUIRED READINGS

1. Erickson, D.K. Formula for change. In M.C. Reynolds & M.D. Davis (Eds.), Exceptional children in regular classrooms. Minneapolis: University of Minnesota, 1971.

2. Johnson, R.A. Improving effectiveness of a school organization through coordinate status consultation. In C.A. Parker (Ed.), Psychological consultation: Helping teachers meet special needs. Reston, VA: The Council for Exceptional Children, 1975.

3. Johnson, R.A., Gross, J.C., & Weatherman, R.F. (Eds.). Leadership series in special education: Decategorization and performance based systems and special education in court (Vol. I & II). Minneapolis: University of Minnesota, 1973.

   A Plan for an Ad Hocracy--J.C. Gross, pp. 77-93.

   Restructuring Special Education Leadership Resources: The Minneapolis Model--R.A. Johnson and J.C. Gross, pp. 257-274.

4. Nystrand, R.O. An overview of decentralization theory and process. In M.C. Reynolds (Ed.), Report of the conference in special education in school system decentralization. Minneapolis: University of Minnesota, 1975.

5. Sergiovanni, T., & Carver, F. The new school executive: A theory of administration. New York: Dodd, Mead & Co., 1973.

6. Sergiovanni, T., & Carver, F. The new school executive: A theory of administration. New York: Dodd, Mead & Co., 1973.

7. Sergiovanni, T., & Carver, F. The new school executive: A theory of administration. New York: Dodd, Mead & Co., 1973.

8. Stoops, E., Rafferty, M., & Johnson, R.E. Handbook of educational administration: A guide for the practitioner. Boston: Allyn & Bacon, 1975.

REQUIRED READINGS

REQUIRED READING

1

FORMULA FOR CHANGE[*]

A comprehensive change in the content and organization of education is needed to demonstrate that the educational experience has a positive influence on the life of the individual student. Since improvements in education depend largely upon the teacher, bringing about changes in the process of training teachers should be a major educational goal, backed by financial and ideologic support.

Such a training system, using instructional methods, materials, and media, has been developed by several Regional Special Education Instructional Material Centers across the country. The training procedure is a systematic attempt to individualize instruction through prescriptive teaching. It advances the teacher-updating function, stimulates maximum content flexibility, fosters cooperative and constructive efforts among several agencies and offers the potential for reaching a very large number of teachers.

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[*] Erickson, D.K. Formula for change. In M.C. Reynolds & M.D. Davis (Eds.), Exceptional children in regular classrooms. Minneapolis: University of Minnesota, 1971. (Summary)

REQUIRED READING

2

IMPROVING EFFECTIVENESS OF A SCHOOL ORGANIZATION THROUGH COORDINATE STATUS CONSULTATION*

For the past few years, a sizable and defined technical assistance support system has provided varying resources to the Department of Special Services of the Boston school system. The major goal has been to assist the system to strengthen its ability to provide quality education and services for all handicapped persons. Methods used to assist the system to date have included the provision of coordinate status consultation, funds for site visits, training opportunities, general advice and planning help, and liaison with various institutions of higher education.

Critical issues which have been raised and addressed in this process relate to the following:

- scope of consultation;
- selection of consultation style and change model;
- the extensiveness of change and the attendant risks to the internal change agent;
- usefulness of the coordinate status approach; and
- macrosystem pathology.

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*Johnson, R.A. Improving effectiveness of a school organization through coordinate status consultation. In C.A. Parker (Ed.), Psychological consultation: Helping teachers meet special needs. Reston, VA: The Council for Exceptional Children, 1975. (Summary)

REQUIRED READING

3

(See Supplemental Handbooks for this requirement.)

Johnson, R.A., Gross, J.C., and Weatherman, R.F. (Eds.). Leadership series in special education: Decategorization and performance based systems and special education in court (Vol. I & II). Minneapolis: University of Minnesota, 1973.

A Plan for an Ad Hocracy -- Jerry C. Gross, pp. 77-93

Restructuring Special Education Leadership Resources: The Minneapolis Model -- Richard A. Johnson and Jerry C. Gross, pp. 257-274

REQUIRED READING

4

AN OVERVIEW OF DECENTRALIZATION THEORY AND PROCESS[*]

Educational decentralization, or distribution of authority, is likely to produce some changes in organizational and school/community relations. These changes can provide opportunities for special educators to establish closer relationships with both lay people and other educators in pursuit of greater individualization and educational benefits for all students.

Decentralization can occur either by sharing authority among central, regional, and building level administrators or by sharing with an expanded number of citizens. Although only two major cities--New York and Detroit--have experimented with implementation of a decentralized, community-controlled school system, the reality of the pluralistic and self-determination aspects of the belief system of decentralization should be more widely accepted. The acceptance of pluralism and self-determination, in particular, calls for increased efforts to recruit and prepare minority-group persons for teaching leadership roles.

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[*] Nystrand, R.O. An overview of decentralization theory and process. In M.C. Reynolds (Ed.), Report of the conference in special education in school system decentralization. Minneapolis: University of Minnesota, 1975. (Summary)

REQUIRED READING

5

EDUCATIONAL DECISION-MAKING[*]

Decision-making is at the center of administrative and educational activity and is a key concept in bringing about administrative effectiveness for school executives. Educational decision-making as an applied science is dependent upon hybrid strategies that can mesh and synthesize scientific and intuitive approaches.

A number of helpful decision-making models with clear structural features and standard operating procedures exist. The first example, Planning, Programming, Budget System (PPBS), focuses on allocating scare resources toward competing goals. The second example, the Delphi Technique, focuses on reaching consensus--usually in terms of goals, priorities, and objectives.

In the final analysis, however, judgment is the important determiner of effective educational decision-making. Yet, responsible judgment cannot be exercised unless the basis for judgment rests upon a mental or intellectual systems approach comprised of insight from both scientific and artistic aspects of administration. Within this systems approach, four distinct systems can be identified:

- the belief system,
- the human system,
- the organizational system, and
- the action system.

---

[*] Sergiovanni, T., & Carver, F. The new school executive: A theory of administration. New York: Dodd, Mead & Co., 1973. (Summary)

REQUIRED READING

6

EDUCATIONAL PLANNING AND SYSTEMS CONCEPTS*

Planning is an essential requirement in building administrative effectiveness for school executives. Systems concepts and systems analysis--new and fashionable planning devices--attempt to carefully map each of the interdependent parts of the whole so that one part can be manipulated with full awareness of the effects on each of the other parts of the system and the effects of the system on the environment. Although systems analysis and its alternatives have their dangers, systems thinking has great promise in promoting administrative effectiveness for school executives. However, it is not recommended in education.

The authors recommend a flexible systems approach: a management systems approach for goals associated with this management aspect of schools (e.g., food services); a Cooperative Systems Approach (CSA) for goals associated with the professional/instructional aspect; a Technical System Approach (TSA) for goals associated with short term aspects and specific time contraints which uses specific systems techniques such as PERT (planning evaluation and review techniques) and PPBS (program planning budgeting systems).

---

*Sergiovanni, T., & Carver, F. The new school executive: A theory of administration. New York: Dodd, Mead & Co., 1973. (Summary)

REQUIRED READING

7

THE SCHOOL EXECUTIVE AND LEADERSHIP*

The message in this reading is clear, "demonstrate leadership." To accomplish this, several questions were discussed by offering definitions of the concept of leadership, by including an analysis of the behavior and style of those engaged in leadership activities, and by suggesting a synthesis of those ideas to serve as "benchmarks" for the school executive as he/she meets the demand for leadership.

Leadership should not be conceived of totally as the perogative of an individual, even if the individual is officially designated responsible for acts of leading. Yet the school executive, as "leader," must make sure that both goal-achievement and group maintenance activities are effectively carried out.

The school executive must be a leader of leaders. Therefore, it seems appropriate, for administrative effectiveness, to involve as many people as possible in all activities, including leadership activities. Under these conditions, whether the school executive is task- or person-oriented is less relevant than whether he/she insists upon being totally responsible.

---

*Sergiovanni, T., & Carver, F. The new school executive: A theory of administration. New York: Dodd, Mead & Co., 1973. (Summary)

REQUIRED READING

8

THE ADMINISTRATOR'S ROLE AS INSTRUCTIONAL LEADER*

Nowhere in administration has change been so far-reaching in the area of instructional leadership. This chapter provides systems approach tools with which to meet the challenge of this change, including

- perceiving functional relationships in education;
- employing a systems approach model;
- a generic model for effecting change; and
- a curriculum development model.

Two recent reasons for instructional change were Sputnik, resulting in new stress on science and mathematics, and the civil rights movement, resulting in a move to fit the curriculum to the student. As a result, the administrator must now be conversant in both the cognitive and affective domains of educational objectives.

The administrator must also develop tools and strategies to cope with changing instructional needs, specifically a systems approach as a planning tool. This enables the administrator to plan, develop, implement, and measure their success or failure.

Instructional programs have long been more concerned with process than with purpose. Lack of direction is one reason so many innovative programs fail. Here the systems approach model can be extremely valuable in translating district philosophy into educational goals and then into specific instructional objectives. Goals and objectives should be on a planned needs assessment program.

One curriculum development model starts with district philosophy and adds the notion of measurable objectives. Its "process" sequence stresses cognitive/affective factors related to instruction, and integrates manner, purpose, process, and evaluation.

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*Stoops, E., Rafferty, M., & Johnson, R.E. Handbook of educational administration: A guide for the practitioner. Boston: Allyn & Bacon, 1975. (Summary)

REFERENCES

Deno, E. Strategies for improvement of educational opportunities for handicapped children: Suggestions for exploitation of EPDA potential. In M.C. Reynolds & M.D. Davis (Eds.), Exceptional children in regular classrooms. Minneapolis: University of Minnesota, 1971.

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EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

Nothing new:

Inaccurate:

Redundant:

Hard to Read:

Hard to Understand:

3. Put a check in the proper space. I would recommend:

____ A) more or other required readings

____ B) fewer or other required readings

____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

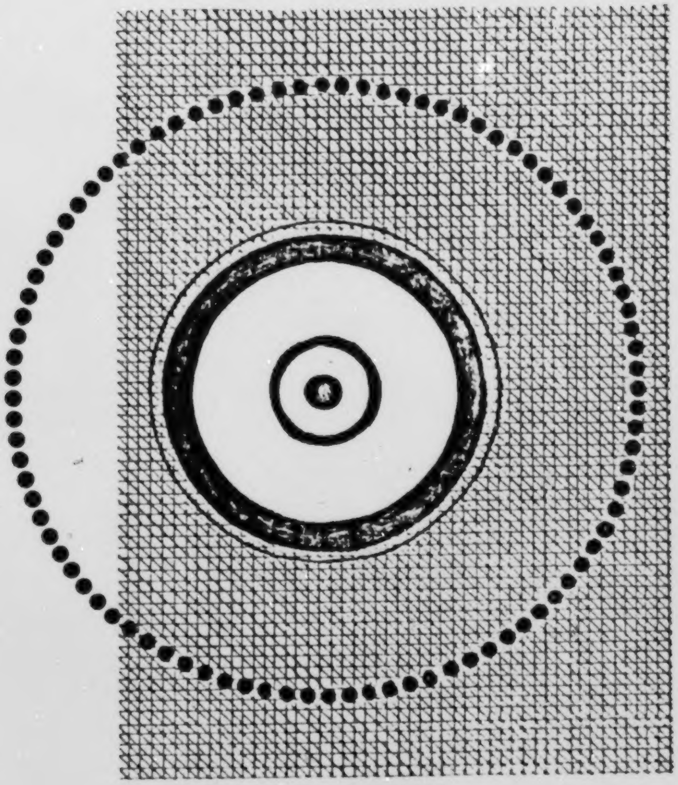
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PROGRAM DEVELOPMENT

Objective 3



Special Education Administration

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Waconia, Minnesota

PREFACE

PROGRAM DEVELOPMENT is one of the three courses in the Special Education Administrator Training Program. The training was developed as part of a three-year project, and this is the first application of the competency-based education model. It is designed so that revisions can be made according to objectives and the instructional needs of the participants. The student, course author and pre/post test assessments will contribute to the evaluation of this material.

The competency areas for the program development course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Special Education Philosophy
Organizing for Planning and Administration
Decision System for Referral and Placement
Assessment of Program Needs
Program Design
Implementation of Programs
Evaluation of Program Data

Each of the above has been independently designed so that the program development course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction--including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instructional material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

DECISION SYSTEM FOR REFERRAL AND PLACEMENT

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EVALUATION

III

DECISION SYSTEM FOR REFERRAL AND PLACEMENT

A. INTRODUCTION

The purpose of this objective is for participants to be able to define and establish a decision system for allocation of placement and other resources to the needs of clients. In order to accomplish this, the following steps need to be taken:

- To review and analyze various systems, procedures, and theories proposed and/or utilized for defining and operating a system for governing the allocation of placement and other resources to the needs of clients.
- To select and/or develop a resource to needs allocation and governance systems, and to adapt that system to local needs.
- To share, as a means of seeking legitimation and input, the proposed system for allocation of resources to individual student needs with others in the internal special education leadership structure, in the regional/state special education leadership structure, in the superordinate administrative structure, and with school faculty such as principals, special education, and regular class teachers and personnel.
- To revise, as appropriate, the proposed system based on input received from others.
- To receive approval for translation of the proposed system for allocation of resources to individual student needs into form and structure.
- To organize existing and new placement and allocation system resources into a form and structure compatible with the approved system.

To aid in further understanding of this objective, a written assignment and required and recommended reading materials have been provided at the end of the narrative section.

B. ESTABLISHMENT OF DECISION SYSTEM

The basic purpose of a public school special education delivery system is to deliver the type and extent of service needed to meet the defined needs of individual handicapped students. Of major importance to the ability of an organization to provide substantive and timely services to its clientele is a formal decision system for determining client needs, for matching client needs with the appropriate intervention(s), and for assessing outcome.

In the past, many special educators have not been very successful in designing and implementing client decision systems which focus on the needs of the individual client. Basically, special education placement decision systems have focused more on the needs of the organization than on the needs of clients. Johnson (1975) suggests several characteristics of referral and placement systems as operated in the past:

- referral of a student to special education for assistance based on a problem the teacher is having with the student rather than for specifically and clearly identified student needs;
- the notion that a system supported by, in many cases, less than 5 percent of school district resources can effectively replicate a quality instructional program and succeed where the so-called "regular" education 95 percent resource has failed;
- the assumption that special educators have in their operational system major theory, technology, materials, or instructional magic not available to teachers at large;
- the misuse of one form of providing special instruction and services--the special class;
- the documented tendency for permanance and rigidity in placement process and outcome;
- a paternalistic, jargon saturated and sometimes overbearing way of dealing with parents of handicapped children and with students themselves;
- a data base for determining student needs and for allocating resources which misuses and overuses norm-referenced, culturally-biased tests and sociodemographic data;
- lack of organizational checks and balances against the poorly considered and sometimes capricious student-related placement decisions made by individual regular or special education school staff;
- tacit organizational and community approval of "waiting" lists for evaluation services and for placement openings;
- poorly defined and conducted methods for intra or inter staff communication, resource sharing, assignment of responsibility, and for general case management and coordination;
- excessive use of staff time and placement resources on "diagnostic" study and on selection-rejection decisions, with little time spent on individualized program planning;

- overdependence on use of pernicious categorical labels and classification systems to justify provision of services;
- limited commitment of human and material resources to the assessment and placement function and process; and,
- lack of formal policy to govern and guide the referral and placement process, along with poorly defined processes and procedures.

In addition to suggesting these problem areas related to past referral and placement systems, Johnson suggests several criteria which contemporary referral and placement systems must address:

- The parents and/or student must be involved in all aspects of the assessment and program planning decision process.
- The responsibility of local school staff for serving most of the handicapped in the local school should be affirmed.
- Compliance with the doctrine of the least restrictive alternative must be insured.
- Decisions about placement and management of handicapped students should be made on a team rather than an individual basis, and these teams should always include as participants the referring teacher(s) and the parent.
- Periodic reevaluation should be an integral component of the system.
- Performance based, culture fair assessment systems must be used, and use of categorical labels or categorical classification systems should be avoided.
- Accountability for action and outcome at all stages of the process must be clearly specified.
- Students who have been identified to be in need of modified programs and/or extra services should be in a "holding pattern" for no more than a few weeks prior to delivery of service.
- A defined administrative appeal process should be available for parents and for school staff.
- Due process procedures must be afforded the parent or surrogate parent where informed parent consent cannot be obtained, and where the school intends to proceed with a special education placement or change in placement.
- The referral and placement system should have as its basis written policy, processes, and procedures, and these should be evaluated at least annually to assess continued relevance and utility.

Several basic steps or actions are generally needed in districts where the referral and placement system does not meet these criteria--the establishment of supportive school policy, the development of necessary processes and procedures, and the development of program alternatives.

1. POLICY DEVELOPMENT

Specifically, actions in the policy development arena should include development of policy which:

- affirms the right of all handicapped persons to a free public education;
- resolves that an alternatives-based program will be supported;
- declares that the use of categorical labels and classification systems will be minimized;
- states the right of parents to be involved in the total decision process;
- insures the right of due process where informed parent consent cannot be obtained;
- affirms the Doctrine of the Least Restrictive Alternative; and,
- encourages use of criterion referenced assessments, and constrains use of norm-referenced data except where clearly useful in designing individual program plans.

2. PROCESS AND PROCEDURE

Actions in the process and procedural arena include the development of:

- written guidelines on parent/student involvement, including provisions for obtaining informed parent consent, and for providing due process when necessary;
- student support teams for every elementary and secondary school, with written guidelines and inservice training provided for these teams;
- development of standard, systematic referral forms and decision processes which include data on observable performance in the classroom;
- a written process for development of individual program plans that are measureable and that are reevaluated periodically; and,
- a process or mechanism for careful and critical review of all requests for placement out of the mainstream program.

3. PROGRAMMING

Actions in the programming arena include the establishment of:

- a noncategorical, levels of service delivery system;
- sufficient program alternatives to special class or special school placements;
- sufficient specialized placements for seriously handicapped persons;

- the development and implementation of an individual education plan (IEP) for each handicapped child and a system for the developments of plans through a team function;
- a description of related services available to handicapped children in the district; and
- a child and program monitoring and evaluation system.

C. REVIEW OF MATERIAL

This objective defined and established a delivery system for allocation of placement and other resources to the needs of clients.

The following material will include the following: written assignment, required readings, recommended readings, and an evaluation.

WRITTEN ASSIGNMENT

1. Assume that your school district has a court case regarding the rights of handicapped children. The parents of an eighth grade student are suing your school board, your superintendent and yourself, as director of special education because their child at age 14 has only second grade reading ability. The student has not been diagnosed as retarded, and has had special education service for this reading disability although the service has been sporadic and the student is not currently receiving any service. The student tends to be shy and withdrawn and is not and has not been a behavior problem.

   Indicate how you would respond to this case, making sure that due process procedures are followed. Use your district as a hypothetical model, and answer these questions: Could this happen in your district? Do you have programs for students such as this in eighth grade? Is this a special education problem? How would you defend yourself if such a law suit were filed? Do you have good documentation of services delivered?

2. Evaluate, describe and discuss your district's referral and placement system using the major criteria provided in the expanded narrative for this competency area.

3. The referral and placement decision system relies upon assessment and measurement of children's performance. New legislation requires that testing procedures must be non-discriminatory, i.e., resulting in ethnic or racial imbalance. Complete the following chart to describe the assessment instruments used in your district to refer and place children in special education programs.

SPECIAL EDUCATION PROGRAM	NAME OF ASSESSMENT INSTRUMENT	LANGUAGE REQUIRED		STANDARDIZED		NORM REFERENCED		CRITERION REFERENCED	
		YES	NO	YES	NO	YES	NO	YES	NO
A. SLBP (example)	1. WISC	✓		✓		✓			✓
	2. Durrell	✓		✓		✓			✓
	3. Flanders Interaction examples		✓		✓		✓		✓

SPECIALIST REQUIRED TO ADMINISTER		DIRECT OBSERVATION OF CLASSROOM PERFORMANCE REQUIRED		PLACEMENTS		PERCENTAGE OF SOCIOECONOMIC/STATUS/ETHNIC/RACIAL DISTRIBUTION					
YES	NO	YES	NO	# GIRLS	# BOYS	CHINESE	WHITE	BLACK	CHICANO	AFDC	OTHER (please specify)
✓			✓								
	✓		✓								
	✓	✓									

REQUIRED READINGS

1. Abeson, A., Bolic, N., & Hass, J. A primer on due process: Education decisions for handicapped children. *Exceptional Children*, 1975, *42*(2), 68-74.

2. Cleary, T.A., Humphreys, L.G., Kendrick, S.A., & Wesman, A. Educational uses of tests with disadvantaged students. *American Psychologist*, 1975, *30*(1), 15-41.

3. Deno, E. (Ed.). *Instructional alternatives for exceptional* children. Arlington, VA: The Council for Exceptional Children, 1975.

4. Hamill, D.D. Evaluating children for instructional purposes. *Academic Therapy*, 1971, *6*(4), 341-353.

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6. Martinson, G. The Minnesota child study system. A paper prepared for the University of Minnesota, Minneapolis, 1974.

7. Reynolds, M.C. Trends in special education: Implications for measurement. In W. Hively & M.C. Reynolds (Eds.), *Domain-referenced testing in special education*. Reston, VA: The Council for Exceptional Children, 1975.

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9. Rubin, R.A. Identification of handicapped children and the classroom teacher. In R.A. Johnson, R.F. Weatherman, & A.M. Rehman, *Leadership series in special education: Handicapped youth and the mainstream educator* (Vol. IV). Minneapolis: University of Minnesota, 1975.

REQUIRED READINGS

A PRIMER ON DUE PROCESS: EDUCATION DECISIONS FOR HANDICAPPED CHILDREN*

Public Law 93-380, The Education Amendment of 1974, focuses its attention on the right of due process which governs decisions regarding identification, evaluation and educational placement of handicapped children.

Today, educators can no longer deny some children the opportunity of a public education, either on a short term or permanent basis. In summary, the law provides several guidelines which must be complied with. First of all, handicapped children must be placed in the least restrictive alternative educational setting...removal from the regular education environment occurs only when the nature or severity of the handicap is such that education cannot be achieved satisfactorily in a regular setting. Another compliance states that handicapped children and their parents (guardians) are guaranteed procedural safeguards in decisions regarding identification, evaluation and educational placement of handicapped children. A specific procedure has been provided which includes a written and oral notification to parents proposing a change in the educational program of the child, permission of the parents to do individual evaluation and assessment, periodic review of the educational placement, an impartial hearing or staffing to include parents and professional staff members, and assignment of a surrogate parent for children who are in need of one.

This reading included hearing procedures in detail and guidelines in the selection of hearing officers. The parent surrogate's role is also provided along with guidelines as to the selection of the above and how it could be organized.

Due process may produce many positive benefits some of which are:

- Provides the parent with the opportunity for holding the professional accountable.

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*Abeson, A., Bolic, N., & Hass, J. A primer on due process: Education decisions for handicapped children. Exceptional Children, 1975, 42(2), 68-74. (Summary)

- School personnel can be open and honest with the consumers of their service.
- Educators can provide individually designed education programs with periodic review and reevaluation.

REQUIRED READING

EDUCATIONAL USES OF TESTS WITH DISADVANTAGED STUDENTS*

Background information concerning the use of psychological and educational testing, in particular intelligence tests and their misuse, is presented. Also presented in this reading is an attempt to give several definitions of intelligence and the shortcomings of each definition. A discussion is included indicating why there is confusion concerning the proper category in which to place certain tests: achievement or intelligence?

Following the above, there is a discussion of test use and misinterpretation. Test misuse is easier to correct than test misinterpretation because avoiding misuse requires complete well-written test manuals and test administrators sufficiently trained and disciplined to follow all instructions and guidelines. Test misinterpretation is a more difficult problem because it is compounded by commonsense usage of trait names as well as by the old, well-established professional literature. Education of test users is required. Intelligence and other ability tests are useful to the extent to which they are correlated with socially relevant and important criteria, not whether or not they measure someone's conception of an innate capacity.

Evaluating the "fairness" of tests in use is another consideration covered in this reading. Three types of validity were discussed: Content validity, construct validity and criterion-related validity or predictive validity given the major emphasis. Predictive validity is the extent to which test scores are related to a socially important criterion measure. In practice, the problem of assessing fairness is impossible to attain. In essence, there are too many variables attached to one person to be able to classify him/her in a particular group. If however, the criterion to be predicted is GPA in a regular college program, almost all of the research demonstrates that standardized tests are useful, both within and between groups.

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*Cleary, T.A., Humphreys, L.G., Kendrick, S.A., & Wesman, A. Educational uses of tests with disadvantaged students. American Psychologist, 1975, 30 (1), 15-41. (Summary)

Alternatives to commonly used intellectual tests are discussed and grouped as follows:

- procedures or measures other than tests;
- tests of important qualities other than intelligence;
- promising varients of commonly used intellectual tests; and
- better use of existing tests by means of new and better data.

Emphasis is given to the use of diagnostic testing to provide remedial education, as they are designed to identify the specific weakness of the learner and suggest appropriate areas for corrective efforts. However, much criticism is directed toward diagnostic tests and must be used with care. It appears that the most practical would be to start with survey tests. Only students who are unable to demonstrate adequate reading ability or arithmetic ability on the survey tests would be referred for diagnosis.

In conclusion, more and better data are recommended as one of the most desirable elements in a program concerned with better and fairer use of tests.

REQUIRED READING

3

INSTRUCTIONAL ALTERNATIVES FOR EXCEPTIONAL CHILDREN*

Several models have been developed as alternative programs for handicapped children. Most of the centers have determined their program emphasis through the assessment of priority needs in their geographic areas.

The Stratistician Model was developed at the Rocky Mountain Center as a result of the conditions in the region served by the Center. The strategy facilitates the development of special education service, helps to prevent unessential labeling and avoids the segregation of service for handicapped children. A stratistician is a trained special educator who functions as a teacher's resource on request and who collects data on the problems of handicapped children in the classroom and on effective facilitation strategies. Use of the teacher resource model was based on two main assumptions: all children can learn regardless of their handicaps, and all teachers can perform more effectively.

Much time was spent identifying the learning problems of handicapped children in the classroom and developing a resource system that would help teachers to solve the problems. The prime target of the stratistician is the classroom teacher. How the model was set up, the duties of the stratisticians, and the population they serviced was described in detail. The stratisticians found that the teachers needed informal training in classroom diagnosis and task analysis. The interventions most often suggested and adapted included behavior modification techniques and tutors. The use of resource aids, analysis and modality change increased. This program by and large was successful and met the needs of the area for which is was developed.

Another alternative discussed was "A Learning Problems Approach to Teacher Education" developed by the University of Miami. A basic assumption of the program is that the same information processing functions are present in all children and consequently can be used as the basis of effective instruction. The program was designed to train experienced regular-classroom teachers to work with learning disabled children through a learning problems approach. This approach is used to determine through task analysis what it is that children need to know to succeed in the schools as they are now constituted, or basically individualizing instruction. The theoretical framework of the program was explained and how the teachers identified the child's strengths and weakness in his learning process. For the child, success must be the mode rather than the exception. The training program required of the teachers was described along with their practicum experience. The program had a positive impact on local school systems and school officials were very impressed with it. The program is continuing to grow and can be applied to diverse educational settings and many types of teacher training programs.

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*Deno, E. (Ed.). Instructional alternatives for exceptional Children. Arlington VA: The Council for Exceptional Children, 1975. (Summary)

Another instructional alternative covered in the reading was "An Introduction to a Regular Classroom Approach to Special Education" which is a program designed to fit a statewide (Vermont) special education development plan. It is remarkable for the degree of collaboration it represents among the state and local education agencies with the University and the program's strong commitment to evaluation of the services undertaken and the extent to which funds have been coordinated to support the components. In this program consulting teachers assist and train regular classroom teachers to provide successful learning experiences for children eligible for special educational services. Regular class placement for all children but the profoundly handicapped is made possible by inservice training in applied behavior analysis and individualized instruction. This article outlines the regular classroom, special education approach including the following areas: the model, the training of consulting teachers, the inservice training of regular classroom teachers, examples of services to the children, the implementation of the approach in a school district, support given by the state, and an evaluation of the approach to date with an indication of superintendents' appraisals. In general it was felt that as long as consulting teachers continued to provide classroom teachers with success, this approach would remain a real and effective alternative to special class placement.

The "Diagnostic/Prescriptive Teacher" was another alternative that was discussed in this reading. George Washington University, Washington, D.C. was responsible for developing this program which provides noncategorical professional training at both the undergraduate and graduate levels for teachers preparing to work at preschool through secondary levels. The diagnostic/prescriptive teacher is a specifically trained, school based, special educator.

Basically this person serves as an educational diagnostician-consultant to the regular class teacher in the development of appropriate instructional and socialization experiences for children who are viewed as posing problems in learning and/or behavior. A major objective of the program is the concommitant reduction in the negative differentiation and exclusion of children from the regular class environment. The use of categorical labels is rejected both in theory and practice in this program. A discussion of the training program for diagnostic/prescriptive teachers was included along with how the model works, e.g., the referral system used, evaluation and so forth. Support for this program has been very favorable from school administrators and professionals to parents and students. Expansion of this program was also discussed along with some of the factors that tend to inhibit the program's growth, and possible ways to overcome this.

The last model discussed in this reading was "The University of Connecticut's Classroom Specialist Model." It is basically a program for trining personnel to help regular class teachers develop the skills needed to work with handicapped children within their own classroom. The idea was originally conceptualized by Dr. Stephen Lilly and enlarged upon by Stan and Wilma Shaw in their article "The Inservice Experience Plan: Changing the Bath Without Losing the Baby." Shaw felt that "current alternatives" (1972)--special class settings, remedial services, resource facilities, diagnostic-prescriptive services or a combination of these--share two operational characteristics that make it improbable that they will prevent learning failure. First, each removes the mildly handicapped child from the regular classroom for all or part of the day, thus the clasroom teacher is encouraged to relinquish direct responsibility for the child's learning. Lastly, the major objective of each is direct service to the child, an emphasis that does not encourage change in the classroom teacher's training behaviors and fosters dependence on special service education. Current thinking in education reflects a "continued support" model rather than a "restoration to normalcy" model. Much discussion in the reading was given to implementing this strategy, administration, the roles of various professionals, competencies, inservice training and opening tactics. The benefits of a program like this are not limited to handicapped children alone, but are evident throughout the entire range of individual learning differences.

4

EVALUATING CHILDREN FOR INSTRUCTIONAL PURPOSES[*]

To ensure the most successful instruction of children with learning disabilities, the teacher must have considerable understanding of each pupil's psychoeducational strengths and weaknesses. A total evaluation of the child is discussed using formal standardized tests and informal tests and observations to determine what was best for the child in question. If assessment results that are meaningful for school use are to evolve from the total evaluation, the teachers and others charged with the diagnostic function must recognize that instruction and evaluation are not separate worlds. In general, an attempt is made in formal evaluation to assess many areas of mental functioning, including intelligence, language, academic achievement, speech, perceptual-motor skills and social-emotional development. From this an individual program should be able to be prescribed for the child, along with informal tests and observations from the regular teacher. However, there are several specific limitations of formal testing which are also discussed in the reading.

An optimal procedure for use in the public schools has been described. This process is characterized by its heavy educational orientation, reliance upon informal assessment techniques, and recognition of the teacher as a partner in the diagnostic decision-making phase of the evaluation. However, basic changes should be made in present school policies and personnel thinking before this program can be implemented.

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[*] Hamill, D.D. Evaluating children for instructional purposes. Academic Therapy, 1971, 6 (4), 341-353.

REQUIRED READING

5

PSYCHOLOGICAL EVALUATION OF EXCEPTIONAL CHILDREN: OLD HANGUPS IN NEW DIRECTIONS*

The school psychologist's diagnostic contribution is limited to often providing mere confirmation of, rather than insight into, the problem for which a child is referred. Tests used by school psychologists were developed, for the most part, to give a global assessment of a child's ability, and results are usually expressed in a single unitary score. This does not provide direction in solving the problem. Process data are legitimate and important additions to diagnosis, but the question to be asked is not just "How much" but also "How"? Children are different, yet standardized psychological tests form the basis for major decisions as to children's educational placement and classroom programming.

It is the special education teacher's responsibility to maximize the child's mastery of school tasks by providing a variety of possible ways to reach a learning goal. The psychologist's responsibility is to provide the teacher with information which can be used as a basis for a positive match between child and method.

In conclusion, it seems reasonable that a somewhat different model of school psychology be adopted if services to exceptional children are to be effective. A broader view of psychoeducational evaluation may allow more productive use of the school psychologist's services.

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*Keogh, B. Psychological evaluation of exceptional children: Old hangups and new directions. Journal of School Psychology, 1972, 10 (2), 142-144. (Summary)

REQUIRED READING

6

THE MINNESOTA CHILD STUDY SYSTEM*

The pupose of this reading was to describe the child study system, its goals and how it works. It is a systematic organized structure which is child-centered and is directed toward identifying and meeting the educational needs of the child in such a way that the child's and parent's rights are upheld with respect and dignity.

The system entails the concept of team functioning, and it attempts to utilize the skills of specialists in solving educational problems. The child study system also attempts to normalize, as much as possible, the educational experiences of children by maintaining them as close to mainstream as possible. This involves a close interaction between regular and special education, as it will hopefully be the vehicle for individualizing instruction for all students--not just the handicapped.

This system is very adaptive to local districts and should reflect the needs of the local students--the more local input, the more it is designed to meet local community needs. Child study systems can take on many shapes and forms but will have four things in common:

- an effective method of indentifying and meeting the needs of children;
- an effective method of using human resources to the best advantage of the child;
- a systematic structure to meet legal and regulatory requirements; and
- establish effective communication between regular and special education, between education and consumer.

This reading goes on to explain in detail several areas of the child study system which can be adapted to any school district's needs: child study system subdivisions, human resources subdivisions, and a list of handicapped persons to be included and various cooperative referral agencies and community resources available to help in this task. Much attention was also given to the identification and screening process to determine individual educational needs of handicapped children.

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*Martinson, G. The Minnesota child study system. A paper prepared for the University of Minnesota, Minneapolis, 1974.

This reading also listed and explained some of the categories of exceptional children set up by the State of Minnesota:

- special learning and behavior problems,
- educable mentally retarded,
- trainable mentally retarded,
- physically handicapped,
- hearing impaired,
- visually impaired,
- multiply handicapped, and
- speech.

The component of staffing in the child study system is the vehicle for bringing together all other components of the child study system. A multidisciplinary team approach is used for decision making. The possible personnel involved was listed, along with their various roles, and procedures for making educational decisions.

Categorical criteria for placement, and the level of service needed to maximize educational opporunity and growth for handicapped children are important areas in the child study system. Legal factors were discussed as program determination and placement must also consider parental rights to due process.

In summary, child study systems must be fluid and constantly changing to meet the needs of today's society and to improve services and responsibility to all handicapped individuals and their parents.

REQUIRED READING

7

TRENDS IN SPECIAL EDUCATION: IMPLICATIONS FOR MEASUREMENT*

Readers should be aware of the great changes in all education, both special and regular, which requires a set of related changes in the systems of measurement which are used in the schools. Historically, special education has been a party to the prediction-orientation and rejection process. Currently, the courts have insisted that schools shall not reject any child, and that they provide an appropriate education for each child as an individual.

A brief background of special education is included along with present practices and trends in this reading. Instead of institutionally-oriented procedures that were used in the past, there is a need to turn to approaches that enhance individual development, i.e., aptitude-treatment interactions, domain-and criterion-referenced testing and to concepts and procedures of "rate" assessment. A good school is the one that can aggregate its microlevel decisions and say in truth that it serves the children--each of them--equally, individually and well.

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*Reynolds, M.C. Trends in special education: Implications for measurement. In W. Hively & M.C. Reynolds (Eds.)., Domain-referenced testing in special education. Reston, VA: The Council for Exceptional Children, 1975. (Summary)

8

CONFRONTATION: SPECIAL EDUCATION PLACEMENT AND THE LAW*

Recently, suits have been brought against public schools for placing certain children in special classes for the educable mentally retarded. Through the courts parents are challenging the administration and use of standardized tests, placement procedures, and the effectiveness and the harmful impact of special class programing. Special educators are urged to initiate immediate reform in testing and placement procedures or there is a likelihood that changes will be imposed by the courts. The possibility of punitive damages may stimulate these changes.

Who will direct educational changes and reform, judges or educators? Educators have an opportunity to lead in the change, rather than have it imposed. Each educator must decide whether she/he will continue dealing with the symptoms or start working on the cause.

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*Ross, S., DeYoung, H., & Cohen, J. Confrontation: Special education placement and the law. Exceptional Children, 1971, 38, 5-12. (Summary)

9

IDENTIFICATION OF HANDICAPPED CHILDREN AND THE CLASSROOM TEACHER[*]

Traditionally, the development of special educational programs has been based upon the assumption that the problems to be dealt with--i.e., learning disability, hyperactivity or mental retardation--are problems inherent in the child and relatively independent of the school settings in which they occur.

In a study conducted to determine the numbers of children who were experiencing difficulty with the regular school curriculum as to have necessitated special actions, it was reported that the total number of children who had received special services or had been identified as showing some type of behavior problem was 41 percent of the total study population. Because of this, it is apparent that identification of children as "handicapped" or "in need of special education" is intertwined with the expectations and resources of the regular classroom environment.

Through an extensive study of the literature, the findings revealed in this reading strongly suggest that a far higher proportion of school children fall beyond the boundaries of what would be termed "acceptable" school achievement and behavior. If such is indeed the case, it is the responsibility of the total educational enterprise involving teachers, administrators, specialists and consultants to contribute to the development of an educational system that is richer in strategies and programs for all children.

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[*] Rubin, R.A. Identification of handicapped children and the classroom teacher. In R.A. Johnson, R.F. Weatherman, & A.M. Rehman, Leadership series in special education: Handicapped youth and the mainstream educator (Vol. IV). Minneapolis: University of Minnesota, 1975.

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Shaw, S.F., & Shaw, W. The inservice experience plan: Changing the bath without losing the baby. In E. Deno (Ed.), Instructional alternatives for exceptional children. Arlington, VA: The Council for Exceptional Children, 1975.

EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ____________________

EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ____________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   _____ A) more or other required readings

   _____ B) fewer or other required readings

   _____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

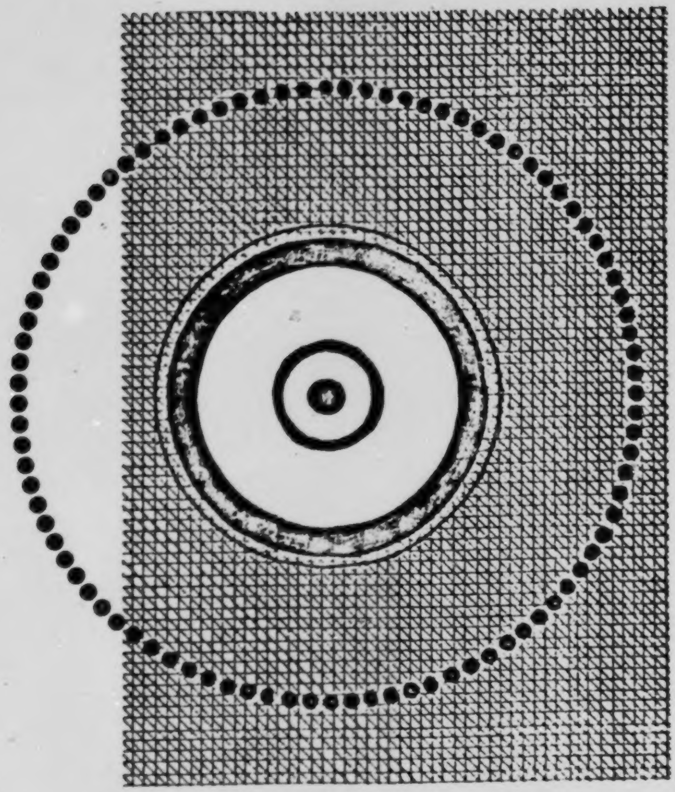
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PROGRAM DEVELOPMENT

Objective 4



Special Education Administration
Training Program
College of Education
University of Minnesota

COURSE AUTHORS

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PREFACE

PROGRAM DEVELOPMENT is one of the three courses in the Special Education Administrator Training Program. The training was developed as part of a three-year project, and this is the first application of the competency-based education model. It is designed so that revisions can be made according to objectives and the instructional needs of the participants. The student, course author and pre/post test assessments will contribute to the evaluation of this material.

The competency areas for the program development course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Special Education Philosophy
Organizing for Planning and Administration
Decision System for Referral and Placement
Assessment of Program Needs
Program Design
Implementation of Programs
Evaluation of Program Data

Each of the above has been independently designed so that the program development course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction--including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instructional material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

ASSESSMENT OF PROGRAM NEEDS

CONTENTS

A. INTRODUCTION 1

B. REVIEW OF MATERIAL 2

WRITTEN ASSIGNMENT 3

REQUIRED READINGS 4

1. "Recent Developments in the Courts". 7
2. "Parental Roles in Special Educational Programming-- A Brief for Improvement" 9
3. "Some Questions from a School Administrator" 11
4. "Crosscultural Evaluation of Exceptionality" 13
5. "Behavioral Assessment: An Observational Slant" . . .15
6. "Observation Systems and the Special Education Teacher" 17

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EVALUATION

IV

ASSESSMENT OF PROGRAM NEEDS

A. INTRODUCTION

An assessment of need or "needs assessment" can be conducted at any one of several levels within special education organizations and can be a point in time assessment or an ongoing process. Needs of individual handicapped students, for example, may be assessed through a child study or individual program planning system. Data on the needs of several handicapped children may be aggregated for a classroom, a total school, or a school district to estimate program needs. In addition, data on the opinions, attitudes, performance, and background of staff, as well as data on effectiveness of processes and procedures can also be considered needs assessment data if the objective of collecting the data is to design more effective ways of meeting client needs.

Actually, a needs assessment is essentially an exercise in discrepancy evaluation; and, in this sense, is highly related not only to referral and placement, but is also related to district philosophy and evaluation procedures. If for example, as a part of stated philosophy, one indicates a desire to minimize labeling and classification of children, then an assessment of the degree to which children are being labeled and categorically classified can be considered either a needs assessment or an evaluation question. If one is assessing the degree to which preexisting individual student or organizational goals and objectives have been met (expectation minus outcome equals discrepancy or additional need), this is likely to be an evaluation competency activity and is likely to be part of an ongoing evaluation of the degree to which goals and objectives have been met. On the other hand, if in the unlikely event there are no stated goals or objectives for the organization or for an individual student, or if additional or new goals appear to be needed, then an attempt to gather data to determine need and to establish goals and objectives is considered a needs assessment activity.

While the distinction between needs assessment and evaluation may not be that important, needs assessment activities are likely to be point in time special efforts (an assessment of all children in the district with autistic-like behaviors to determine resource needs before the March 15 budget meeting), and evaluation activities part of an ongoing process (monthly data gathering to analyze referral flow).

In essence, then, data from needs assessment activities are basically used to establish goals and objectives, and evaluation is the process utilized to determine the degree to which stated goals and objectives have been met.

Organizational level needs assessments are conducted through a combination of reviews of existing data (i.e., state reports), through formal structured team reviews or interviews, and/or through administration of opinionaires or questionnaires. The type of instrumentation or process utilized, the populations surveyed, and the time expended will be determined by the purpose of the particular needs assessment. If one is conducting a district-wide needs assessment with the purpose of redirecting total organizational effort, the following steps might be considered:

- All significant actors, including the administration, instructional staff, regional consultants, parents, students and citizens should be involved in some meaningful way.
- The needs assessment should examine and consider the educational philosophy and policies of the district/cooperative, particularly as they relate to stated philosophy and to statutes and requirements of the State Department of Education.
- Needs assessment instruments should be developed suitable to the kind of information sought, with methods designed and employed that are appropriate for the task.
- Baseline data should be obtained which should include data on previous and present effectiveness of programming. State reports, individual program plans, questionnaire data and other sources may be used.
- Needs assessment results should be analyzed and conclusions reached based on the needs assessment data.
- Goals and objectives should be formulated based on the analysis of the needs assessment data.

B. REVIEW OF MATERIAL

The purpose of this objective is for participants to develop the ability to assess service and program needs and to establish priority among various needs.

In order to accomplish the above goal, this competency area will aid in the following:

- to review and analyze various models and methods for conducting a client-based assessment or program and service needs;
- to select and/or develop a program needs assessment model and adapt that model to local needs;
- to share the proposed needs assessment model with others in the internal special education leadership structure, in the regional/state special education leadership structure, in parent/consumer organizations, and with principals;
- to revise, as appropriate, the proposed needs assessment model based on input from others;
- to gain approval of the superordinate administrator for implementation of the needs assessment process as revised;
- to conduct the program needs assessment;
- to analyze needs assessment and other available data on program needs, and to identify clearly defined needs on a priority basis;
- to share the priority list of needs with others in the internal special education leadership structure, in the regional/state special education leadership structure, in parent/consumer organizations, and with principals;
- to revise, as appropriate, the priority list of needs based on input from others; and,
- to secure approval from superordinate administrators to develop program prospecti for priority programs and services, and to develop budget requests.

Also included in the competency area is a written assignment, required readings, recommended reading list and an evaluation.

WRITTEN ASSIGNMENT

1. Design a needs assessment step-by-step process for assessing the special education service needs in any elementary or secondary school of your choice, and develop at least one data gathering instrument or form related to this task.

2. Develop a needs assessment form to determine how many teachers in each school would participate in alternative inservice training programs for increasing their skills in working with children who have special needs.

REQUIRED READINGS

1. Abeson, A. Recent developments in the courts. In R.A. Johnson, J.C. Gross & R.F. Weatherman (Eds.), *Leadership series in special education: The right to an education mandate* (Vol. III). Minneapolis: University of Minnesota, 1974.

2. Kelly, E.J. Parental roles in special education programming--a brief for involvement. *Journal of Special Education*, 1973, *7*(4), 357-364.

3. Melcher, J.W. Some questions from a school administrator. *Exceptional Children*, 1972, *38*, 547-551.

4. Mercer, J.R. Crosscultural evaluation of exceptionality. In E.L. Meyen, G.A. Vergason & R.J. Whelan, *Alternatives for teaching exceptional children*. Denver: Love Publishing Co., 1975.

5. O'Leary, K.D. Behavioral assessment: An observational slant. In R.A. Weinberg & F.H. Wood (Eds.), *Observation of pupils and teachers in mainstream and special education settings: Alternative strategies*. Minneapolis: University of Minnesota, 1975.

6. Semmel, M.I., & Thiagarajan, S. Observation systems and the special education teacher. In E.L. Meyen, G.A. Vergason & R.J. Whelan, *Alternatives for teaching exceptional children*. Denver: Love Publishing Co., 1975.

REQUIRED READINGS

REQUIRED READING

1

(See Supplemental Handbooks for this requirement.)

Johnson, R.A., Gross, J.C., & Weatherman, R.F. (Eds.). Leadership series in special education: The right to an education mandate (Vol. III). Minneapolis: University of Minnesota, 1974.

Recent Developments in the Courts--A. Abeson, pp. 69-80.

REQUIRED READING

2

PARENTAL ROLES IN SPECIAL EDUCATION PROGRAMMING-- A BRIEF FOR INVOLVEMENT*

Parental involvement is a necessary prerequisite to effective instruction in both general and special education. Parents are an important resource to benefit children; if program goals are to be realized, parents must be extensively and constructively involved. Education is a parental responsibility; shirking this responsibility jeopardizes the educational future of the children by affecting their attitude toward the educational process.

While many educators continue to disparage involvement in both contexts, a growing consensus favors a variety of active home/social working relationships. In special education, such a trend emphasizes the importance of parents in the program efforts, the present program growth has been a result of parental influence on public policy and legislation.

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*Kelly, E.J. Parental roles in special education programming--a brief for involvement. Journal of Special Education, 1973, 7(4), 357-364. (Summary)

REQUIRED READING

3

SOME QUESTIONS FROM A SCHOOL ADMINISTRATOR*

Special education needs a system which covers all aspects of interprofessional and interagency relationships. What is left to do is to create models of programming that stem from the current and long-term needs of the children. A major thrust of special education is to normalize educating the handicapped, although there is an organized force reacting in the opposite direction; and, teachers are using personal and collective bargaining powers to prevent the integration process.

A similar problem of noninvolvement exists with the school principals--certification requirements do not include special education courses. Today's special education scene needs a collective effort amalgamating many elements that comprise a program into a "homogenized" or "broad spectrum" system. Special education must become more viable and willing to adapt, and must be willing to negotiate its contributions with other educational enterprises.

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*Melcher, J.W. Some questions from a school administrator. Exceptional Children, 1972, 38, 547-551. (Summary)

REQUIRED READING

4

CROSSCULTURAL EVALUATION OF EXCEPTIONALITY[*]

Using special inventories to assure consideration of information relevant to a child's background, the multicultural pluralistic assessment system departs from reliance on intelligence tests and focuses on the child and his/her social situation. This system requires securing information from two sources, the child's mother or primary caretaker, and the child.

In pluralistic assessment, the sociocultural milieu is identified in which each child is being socialized. To determine a prognosis, a child's performance is compared with sociocultural norms for the standard, individual intelligence tests and the adaptive behavior inventory for children (ABIC) along with examining the following:

- health history,
- impairment inventory, and
- motor-coordination screening.

The educational program is designed in accordance with the degree of performance of a child's standard and sociocultural norms. Thus, pluralistic assessment would distinguish between individual subnormality and cultural difference, alleviating the monocultural biases resulting from exclusive reliance on standard, prognostic terms.

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[*] Mercer, J.R. Crosscultural evaluation of exceptionality. In E.L. Meyen, G.A. Vergason & R.J. Whelan (Eds.), Alternatives for teaching exceptional children. Denver: Love Publishing Co., 1975. (Summary)

REQUIRED READING

5

BEHAVIORAL ASSESSMENT: AN OBSERVATIONAL SLANT[*]

The rationale for using observational systems in behavior is generally straightforward: to provide some objective evaluation of the behavior to be changed. Specific observation systems are often related to the general model of treatment or change. The observation system used in the behavioral model is no exception. Most observation systems are designed to evaluate one or two critical problems; these behaviors are deemed "target" or critical behaviors and changing these becomes the treatment focus.

Future directions for behavioral assessment should include observations of positive behaviors, because these behaviors can be affected by treatment and are often incompatible with disruptive behaviors. While the observational method is not without problems, it will probably be seen as one among a variety of techniques available to behavior modifiers for obtaining important classroom data in the evaluation of any program.

---

[*] O'Leary, K.D. Behavioral assessment: An observational slant. In R.A. Weinberg & F.H. Wood (Eds.), Observation of pupils and teachers in mainstream and special education settings: Alternative strategies. Minneapolis: University of Minnesota, 1975. (Summary)

REQUIRED READING

6

OBSERVATION SYSTEMS AND THE SPECIAL EDUCATION TEACHER*

For a teacher to be effective as a facilitator of pupil performance or behavior change, a procedure to determine present pupil efforts must be devised and implemented. Effective teachers display many competencies enabling pupils to progress toward relevant social and academic behaviors. Precise observation, plus actions based upon them, eliminates redundant, inappropriate, and ineffective planning and implementation of learning programs. Most observation systems are content free and do not imply value judgments. Many systems were originally designed as research instruments for studying teacher behavior, but are now used in training and supervising teachers.

The focus has gradually shifted from the teacher to the student, and the teacher sets goals in terms of student behaviors which he/she elicits. The use of observation systems for self-development and exploration has to be actively experimented upon by the teacher. The mere use of observation systems will not make better teachers; however, the systems provide powerful and neutral tools for helping teachers reach goals of more effective instruction of exceptional children.

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*Semmel, M.I., & Thiagarajan, S. Observational systems and the special education teacher. In E.L. Meyen, G.A. Vergason & R.J. Whelan (Eds.), Alternatives for teaching exceptional children. Denver: Love Publishing Co., 1975. (Summary)

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Abeson, A. Recent developments in the courts. In R.A. Johnson, J.C. Gross & R.F. Weatherman (Eds.), Leadership series in special education: The right to an education mandate (Vol. III). Minneapolis: University of Minnesota, 1974.

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EVALUATION

NAME ______________________ DATE ______________

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OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ______________________

EXERCISE PAGE NUMBER(S) ______________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

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   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   ____ A) more or other required readings

   ____ B) fewer or other required readings

   ____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

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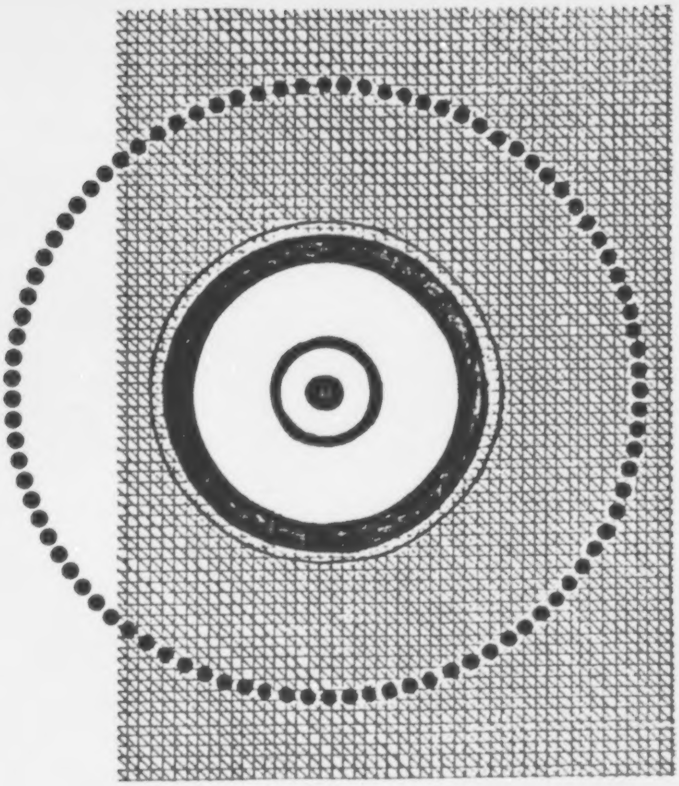
6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PROGRAM DEVELOPMENT

Objective 5



Special Education Administration

Training Program

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COURSE AUTHORS

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PREFACE

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PROGRAM DESIGN

CONTENTS

A. INTRODUCTION 1

B. REVIEW OF MATERIAL 2

WRITTEN ASSIGNMENT 3

REQUIRED READINGS 4

1. "Models for Alternative Programming: A Perspective" . 7
2. "Leadership Series in Special Education" (See Supplemental Handbooks, Vol. III). 9

Implications for Training (pp. 93-120)
Impact on University Training Programs (pp. 121-125)

REFERENCES 11

EVALUATION

V

PROGRAM DESIGN

A. INTRODUCTION

A major predictor of a quality special education program is the rigorousness of the program design process and the comprehensiveness of the program model or blueprint. Major variables, criteria for judging the quality of a program model, and a suggested taxonomy for communicating about program models are all discussed in Johnson (1975). The trainee should also be aware of the importance of developing and following some defined process through which programs not previously validated or field tested can be developed and validated. An outline of one such process follows:

A GENERIC MODEL DEVELOPMENT PROCESS

(R.A. Johnson, Unpublished Manuscript)

1. *Ideational Stage*
   a. *Develop premises*
   b. *Validate premises*
      (1) *Experts in the field*
      (2) *State Department and regional consultants*
      (3) *Internal management team for special education*
      (4) *Citizens advisory committee*
      (5) *Principals and other administrators*
      (6) *Parents and others as appropriate*
   c. *Develop broad statement of purpose from premises*
   d. *Establish criteria for an operational system designed to achieve the overall purpose*
   e. *Identify/evaluate existing systems, if any, for achieving the stated broad purposes*
   f. *Design a preliminary model based on c, d, and e above*

g. *Face-validate model for relationship to statement of purpose and criteria, utility for field application, and clarity of organization and description*
(1) *Experts in the field*
(2) *State Department and regional consultants*
(3) *Internal management team for special education*
(4) *Citizens advisory committee*
(5) *Principals and other administrators*
(6) *Parents and others as appropriate*

2. *Field Test Stage*
a. *Develop evaluation design*
b. *Select pilot field application sites--elementary and/or secondary school(s)*
c. *Train site personnel in proposed model*
d. *Implement model at field sites for a defined time*
e. *Evaluate implementation experience*
f. *Modify model as appropriate and necessary based on the evaluation*
g. *Recycle once (Stage 2, Steps a-f)--optional step contingent on extent of modifications required by Step f*
h. *Develop final operational model*

3. *Application Stage*
a. *Establish system-wide model adoption schedule*
b. *Package model and training resources in vendable form*
c. *Develop public/professional/consumer information and dissemination system for creating knowledge and awareness*
d. *Organize technical assistance resources as necessary to assist schools and other service facilities as necessary with training and with model implementation*
e. *Implement information/dissemination system*
f. *Provide technical assistance as requested*
g. *Evaluate model implementation process*
h. *Revise model and/or technical assistance system as appropriate and necessary*
i. *Recycle Stage 2, Steps a-h as necessary*

B. REVIEW OF MATERIAL

The purpose of this objective is for the trainee to develop the ability to select from existing models or to design services and programs for the designated target population(s) as indicated by needs assessment and other data.

In order to accomplish the above goal, this competency area will aid the trainee in the following:

- to review and/or analyze various similar services and/or programs, and to (based on this review and other information) develop a preliminary list of general criteria which every special education program and/or service must meet;
- to share the proposed list of criteria with others in the internal special education leadership structure, in the regional/state special education leadership structure, in parent/consumer organizations, and with principals;
- to revise, as appropriate, the proposed list of general program criteria based on input from others;
- to gain approval from superordinate administration for the revised list of general program criteria;
- to develop a preliminary individual program or service design prospectus, incorporating both the general program criteria and factors idiosyncratic to each program;
- to share the proposed program design prospectus with both internal and external experts or knowledgeable persons in the program or service area under consideration, with superordinate administration, and with regional/state special education administrators, and to gain their input to the proposed program design in an organized manner; and,
- to revise, as appropriate, the proposed program design prospectus based on input from others.

Also included in this objective is a written assignment, required readings, a recommended reading list and an evaluation.

WRITTEN ASSIGNMENT

1. Select any special education program of your choice (i.e., the speech therapy program in your district, or a special project, or the MR program) and conduct a discrepancy evaluation of that program based on the criteria for program models listed in the required reading "Models for Programming: A Perspective." Indicate whether each of the criteria have been addressed by the program and, if not, indicate probable reasons.

2. Give three reasons why you, as director of special programs, financially support a program that results in services being delivered to the handicapped child because the regular class teacher has been provided support services.

3. Compare and contrast the costs, personnel requirements, and support systems required of a center-based early education program for handicapped children and those required of a program that focuses on home-based training.

REQUIRED READINGS

1. Johnson, R.A. Models for alternative programming: A perspective. In E.L. Meyen, G.A. Vergason & R.J. Whelan, Alternatives for teaching exceptional children. Denver: Love Publishing Co., 1975.

2. Johnson, R.A., Gross, J.C., & Weatherman, R.F. (Eds.). Leadership series in special education: Right to an education mandate (Vol. III). Minneapolis: University of Minnesota, 1974.

Vol. III

Implications for Training--M.C. Reynolds, pp. 93-120.

Impact on University Training Programs--J. Chaffin, pp. 121-125.

REQUIRED READINGS

REQUIRED READING

1

MODELS FOR ALTERNATIVE PROGRAMMING: A PERSPECTIVE*

Several issues related to the development and utilization of models for programs in the education of the handicapped are discussed in this reading.

The first issue is the need for more definition and scientific rigor in designing and communicating model programs and practices.

The second issue relates to the urgency of the task. The profession is being pressed to provide full service to all the handicapped and to provide that service with the major emphasis on documentation. Also, services must be given to ensure that the doctrine of least restrictive alternatives and other court-mandated safeguards are applied. Given the urgency, there must be not only a defining of model programs and practices, but also communication and dissemination of these programs and practices in an understandable manner.

The final issue discussed is the need to standardize a professional communications base, through the use of a suggested classification schema. This schema is based on the assumption that certain types of information would be helpful to the potential consumer (director of special education, school superintendent, teacher, etc.) and that three of the most important are model type, model focus, and model comprehensiveness. Of these, model comprehensiveness is critical, because it is established by analysis of the degree to which a particular model program of practice meets several criteria, including the presence of a defined client decision system, the rise of functional descriptions in defining client population, and others.

As special education becomes more complex and as various ideas and practices increase geometrically, there will be a need to have some means of sorting out model programs and practices for replication purposes. Therefore, there will be a need to standardize a professional communications base.

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*Johnson, R. A. Models for alternative programming: A perspective. In E. Meyer, G. Vergason & R. Whelan, Alternatives for teaching exceptional children. Denver: Love Publishing Co., 1975. (Summary)

2

(See Supplemental Handbook for this requirement.)

Johnson, R.A., Gross, J.C., & Weatherman, R.F. (Eds.). *Leadership series in special education: The right to an education mandate* (Vol. III). Minneapolis: University of Minnesota, 1974.

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Impact on University Training Programs--J. Chaffin, pp. 121-125.

EVALUATION

NAME ______________________________ DATE ____________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ____________________

EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ____________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   ____ A) more or other required readings

   ____ B) fewer or other required readings

   ____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

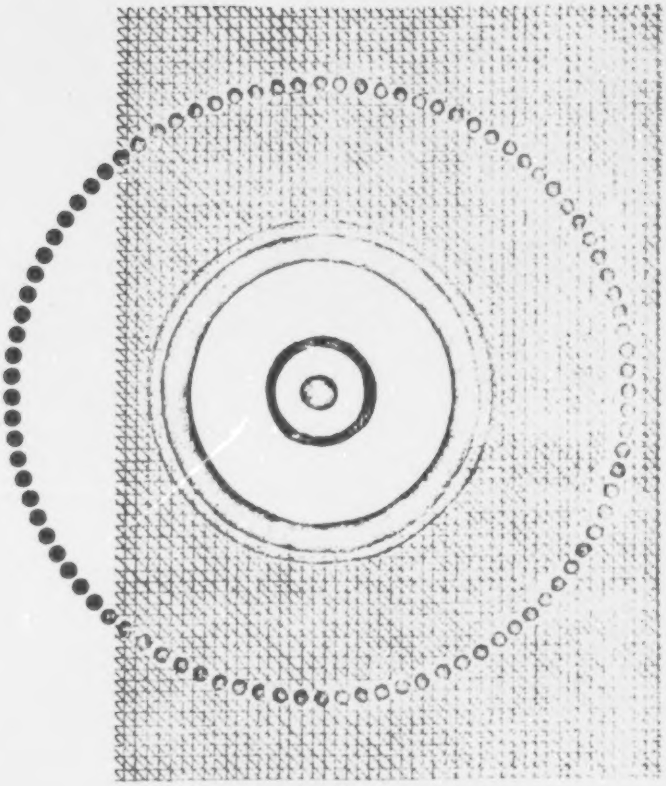
	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.

PROGRAM DEVELOPMENT

Objective 6



Special Education Administration
Training Program
College of Education
University of Minnesota

COURSE AUTHORS

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PREFACE

PROGRAM DEVELOPMENT is one of the three courses in the Special Education Administrator Training Program. The training was developed as part of a three-year project, and this is the first application of the competency-based education model. It is designed so that revisions can be made according to objectives and the instructional needs of the participants. The student, course author and pre/post test assessments will contribute to the evaluation of this material.

The competency areas for the program development course were empirically derived from the job of the special education administrator. Although additional competencies may be needed in a specific position, the following areas were determined essential for your performance on the job:

Special Education Philosophy
Organizing for Planning and Administration
Decision System for Referral and Placement
Assessment of Program Needs
Program Design
Implementation of Programs
Evaluation of Program Data

Each of the above has been independently designed so that the program development course can be tailored to meet your needs. In addition, the competency areas contain the necessary materials for instruction--including course author material, written questions, evaluation, sample forms, and required readings.

Any questions you have or problems you encounter with the instructional material should be discussed with the field consultant. This will facilitate your learning and provide input for modifying the instruction to better meet your needs as a special education administrator.

IMPLEMENTATION OF PROGRAM

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A. INTRODUCTION 1

B. MODELS FOR CREATIVE CHANGE 1

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1. "Leadership Series in Special Education: Decategorization and Performance Based Systems, and Special Education in Court (Vol. I & II)" (See pp. 56-64 in Supplemental Handbook). 9

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EVALUATION

VI

IMPLEMENTATION OF PROGRAM

A. INTRODUCTION

While effective implementation of any proposed program or program model is highly dependent on the comprehensiveness of the program design or model, even the best design will not insure that implementation within a school organization will take place, or that the implementation will not over time distort the original goals of the proposed program in an unintended manner.

Of critical importance to effective program implementation is the degree to which the chief administrator and his/her leadership staff understand and utilize various change models and change strategies. Change models or defined change processes serve as the cognitive blueprint or guidance control mechanism for the implementation of programs.

Program implementation always means both organizational and person-centered change, and change is not always welcomed. A defined change model or process can serve as a rational touchstone not only as something that can be evaluated from time-to-time, but also as a means of helping to prevent organizational and person-centered resistance and emotion from distorting or negating the program implementation effort. Basically, the implementation of a designed and proposed special education program from design, securing of funding, employment of personnel, and selection of clients is a political process which can be constructively impacted by application of a defined and systematic change model or process.

B. MODELS FOR CREATIVE CHANGE

Basic to any change operation are various assumptions on change. Several of these assumptions follow (Johnson, 1973):

- *Change is more than alteration in something.* As defined by Miles (1964), change is that which is willed rather than natural, planned rather than haphazard, and specific rather than general.
- *Change is a process that, if it is to be managed so what is willed comes to fruition in both form and substance, required specific leadership attention and focus.* A specific person or persons privy to and a part of the organization targeted for change must advocate and manage processes and strategies for creating defined change. The content of the idea or innovation base can be externally evolved and ongoing external technical assistance can be provided, but the implementation process must be constantly advocated and managed by an internal agent. Many use the terms "content initiator" and "process initiator" to describe the difference between the person who defines the content or substance of an innovation and the person who initiates and gives substance to the process of translating the idea into practice. Other distinguish between nondirected and directed change.
- *Not all formal organizations are equally open to planned change, but all can be changed to some degree through planned change strategies.* As a group, school systems have never been particularly known for openness to innovation or change. The perspective that all organizations can be changed to some degree through planned change strategies is necessary if the expectation for change is to be realized. Obviously, the rate of change in given organizations will very according to variables related to organizational readiness, such as those suggested by Gallagher (1965) and Johnson (1973).
- *There is no one way to conceptualize, direct or manage change.* Variations in types of presenting problem, organizational readiness, style of change agent, availability of resources, and other factors require the conceptualization and management of change in a somewhat eclectic manner. Obviously, although one does not always engage in formal model-building exercises prior to initiating change operations, one must be at least familiar with various theoretical and functional perspectives and willing to use aspects of existing models that seem to be germane and reasonable to the situation.

Many strategies or models appropriate to conceptualizing and managing the change process are available. Effectiveness will depend on the setting or situation. One way to describe the continuum of choices might be from formal models, defined planned change operations to very informal strategies, almost totally ad hoc change operations. Other important dimensions include the visibility of the changes expected and the style or manner in which target populations are involved in any aspect of change operation. Styles range from an inductive approach, where all aspects of the change operation are derived through formal needs assessment to a deductive style relying on internal norms and/or philosophy for an information base.

Several models for creating change are available. One such model is the technical assistance process. Although external technical assistance support must assist personnel in the client i.e., receiving, system to implement change, change is most meaningful when the technical system team does not function nor is seen as the change agent. The change agent(s) must be internal if change is to be managed as an ongoing systemic aspect of the developing organization. Consequently, a major function for the technical assistance team is the specific training of internal change agents in the design and management of specific changes and in skills necessary for the diffusion of innovations or changes throughout the total system. The technical assistance support effort, therefore, can take the form of assisting with the determination of priority needs and strategies, and providing and coordinating training and/or other technical resources as necessary.

The technical assistance process consists of the following eight phases

- Preliminary Negotiations;
- Needs Assessment;
- Goal Setting;
- Model Building;
- Task, Strategy, and Accountability Specification;
- Implementation
- Outcome Evaluation; and
- Recycle.

All eight phases include generic activities of legitimation, process evaluation, maintenance or decision record, task and strategy reprogramming, and change agent training. These activities are described below.

1. LEGITIMATION

"To make legitimate" is a process vital to creating change. Sponsors, superordinates, subordinates, constituencies, and others all play varying roles in providing legitimation for specific change goals and activities. Each prospective change goal and all attendant activities must be analyzed in terms of the need for legitimation and of legitimation sources. Legitimation activities are productively applied not only to formal organizational legitimation but also to securing support of any other group or individual in a position to influence the proposed change.

2. PROCESS EVALUATION

Each phase should include at least one review of process and progress to date and the implementation phase should include process evaluation sessions. Simply stopping, in a formal sense, to ask how this or that worked out, and are we on schedule and still target specific, or to review actions taken to date, often produces the insights necessary to determine future steps.

3. DECISION RECORDING

A record of all assumptions, understandings, and decisions made regarding models, strategies, assignments agreed upon, and the schedule for action must be maintained; it is a useful tool for verifying that actions were taken, communicating to significant others, and referring to earlier decisions or actions.

4. TASK AND STRATEGY REPROGRAMMING

Any plan designed to create change in formal organizations represents, at best, the best guesses of those originally involved, and these best guesses must be refined through experiences. Also, as a timetable very often goes askew, it is important that at and during each phase new timetables be developed.

5. CHANGE AGENT TRAINING

As discussed earlier, change needs specific leadership attention and focus, and external agents are not appropriate in that role beyond a certain point. Most administrators, however high the risk quotient of change is for them, are generally poorly prepared in the use of change strategies and they need training in the use of the strategies. Technical Assistance Consultants must insure that every interaction with the internal change agent is a learning or broadening experience, and they must train the change agent sufficiently to allow independent applications in the absence of technical consultation.

In essence, then, the model support system functions as a funnel for or locus of resources which are needed to assist any client system in creating and managing change, and a determiner of the extent and configuration of necessary resources, based on recommendation from an internal technical assistance team which is composed of both a specified, internal-to-the system change agent, and a person or persons designated by the external support system.

C. REVIEW OF MATERIAL

The purpose of this objective is for the trainee to develop the ability to implement services and programs as designed.

In order to accomplish the above goal, this competency area will aid the trainee in developing the following:

- to secure approval, utilizing the written program prospecti, of superordinate administration to develop formal budget requests;
- to develop preliminary budget requests and review with superordinate administrator and others as appropriate;
- to revise original budget request and submit consistent with defined process and procedures, or as arranged;
- to develop a detailed implementation activity plan for each program, including specification of activity accountability and timetable;
- to provide orientation and information about the specifics of the implementation plan for all persons directly involved/accountable for tasks or activities within the plan; and,
- to carry out implementation and to revise as required by subsequent information and/or events.

The following materials include a written assignment, required readings, a recommended reading list and an evaluation of this objective.

WRITTEN ASSIGNMENT

1. The following statements are made about Independent School District #000 and its special education division.

   a. The school system is under court order to desegregate, has had a union strike, has problems with aging facilities, is in a fiscal squeeze, and has declining enrollments.
   b. A little over 10 percent of the total school budget is allocated for special education programs. The majority of the allocation is used for instructional program resources (with the remainder for support services such as school psychologists, social workers, administration.)
   c. In 1970, leadership assignments within the special education division were made in reference to specific category of handicap and usually filled by persons who were trained as teachers of a category area. There was a heavy reliance on special class option.

   How do these observations match with the current administrative organization and program delivery model used in your district.

2. There were at least two reasons for restructuring Independent School District #000 special education administrative arrangements.

   a. The leadership structure was out of phase with actual program delivery and future plans for decategorization.

b. The current leadership structure did not minimize the impact of labeling or reduce reliance on special classes and further required general education administrators to interact with six to seven different special education supervisors "depending on which category the problem could be forced into."

What is your reaction to these reasons? Are there any other reasons for decategorizing a special education leadership system? What are the particular reasons that might apply in your district?

3. Write one possible effect (implication) for each of the six basic assumptions for managing the change from a categorical system.

   a. The major issue was to develop a structure that would maximize the life chances of handicapped children.
   b. The phrase "reorganization" rather than "decategorization" implied more total efforts than "mere shuffling of titles."
   c. Properly organized leadership resources (even only 5 percent of the special education resources) are fundamental to creating systemic change.
   d. Change leads to personal and organizational trauma which would generate overt and covert efforts to discredit or retard change.
   e. Reorganization itself would not solve the problems of labeling, lack of due process, etc., but would provide a more defined basis for addressing the problems.
   f. Current leadership personnel were adequate. (The reorganization would not require new people.)

REQUIRED READINGS

1. Johnson, R.A. Change strategies for special education. In R.A. Johnson, J.C. Gross & R.F. Weatherman (Eds.), Leadership series in special education: Decategorization and performance based systems and special education in court (Vol. I & II). Minneapolis: University of Minnesota, 1973.

REQUIRED READINGS

REQUIRED READING

1

(See Supplemental Handbooks for this requirement.)

Johnson, R.A. Change strategies for special education. In R.A. Johnson, J.C. Gross and R.F. Weatherman (Eds.), *Leadership series in special education: Decategorization and performanced based systems and special education in court* (Vol. I & II). Minneapolis: University of Minnesota, 1973, pp. 56-64.

REFERENCES

Gallagher, A. Directed change in formal organizations: The school system. In R. Carlson & A. Gallagher, Change processes in the public schools. Eugene, Ore.: University of Oregon Press, 1965.

Johnson, R.A. Change strategies for special educators. In R.A. Johnson, J.C. Gross & R.F. Weatherman, Leadership series in special education: Decategorication and performance based systems and special education in court (Vol. I & II). Minneapolis: University of Minnesota, 1973.

Miles, M.B. Planned change and organizational health. In M.B. Miles (Ed.), Innovation in education. New York: Bureau of Publications, Teachers College, Columbia University, 1964.

EVALUATION

NAME ______________________________ DATE ____________________

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EXERCISE NUMBER(S) ____________________

EXERCISE PAGE NUMBER(S) ________________

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8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

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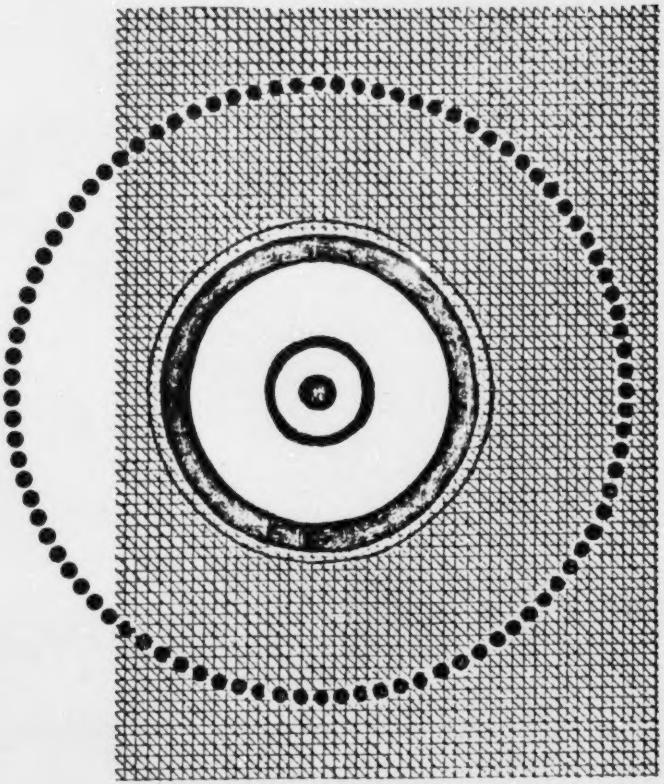
PROGRAM DEVELOPMENT

Objective 7



Special Education Administration

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Acting Director
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EVALUATION OF PROGRAM DATA

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A. INTRODUCTION 1

B. EVALUATION MODELS 2

C. REVIEW OF MATERIALS 3

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2. "Systematic Observation Schedules as Measuring Instruments" 9
3. "Creating and Evaluating Remediation for the Learning Disabled" 11
4. "Special Education: Assumptions, Techniques, and Evaluative Criteria" 13
5. "Accountability and Special Education" 15

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EVALUATION

VII

EVALUATION OF PROGRAM DATA

A. INTRODUCTION

The purpose of this objective is to give the trainee the ability to evaluate service and program options and to utilize this evaluation data in making program and service modifications.

In order to achieve the above goal, the following material must be explored and, finally, accomplished:

- to review and analyze various methodology and systems for evaluating both organizational and individual client status and progress;
- to develop a preliminary written plan or design for continuous evaluation of the total special education effort, of individual program efforts, and for client progress;
- to share this overall evaluation design, for purposes of information and input, with superordinate administration, with internal special education administrative personnel, with regional/state special education administrators, and with others as appropriate;
- to revise, as appropriate, the preliminary evaluation design based on input from others;
- to gather and organize the resources and personnel required to conduct the designed evaluation process; and,
- to develop a communications and decision system through which process, product, and outcome evaluation data on the total organization, on individual programs or services, and on clients can be received, analyzed, and acted on for purposes of improving the total special education effort.

Also included in this objective to aid in further understanding of the above material, is a written assignment, required readings, a list of recommended readings, and an evaluation sheet for this competency area.

B. EVALUATION MODELS

One critical variable of a total special education system (TSES) is supported by this rationale:

> An educational program that is accountable is an education program that can, at any point in time, give evidence that it is meeting the needs of the students enrolled in the most economically efficient manner possible. Such a program has current and reliable data to show student need and student progress and precise information regarding cost. Such a system is called evaluation. The current "state of the art" in educational evaluation is in the embryonic stages. A concerted effort must be made to advance from this stage to one of sophistication and reliability.

The "state of the art" in special education program evaluation in most school districts is quite unsophisticated. Most districts have no defined, operational evaluation system for assessing process and outcome. Some districts have attempted child-centered outcome evaluation, and a few are conducting evaluations of process and procedure. In Minnesota the TSES process will be helpful in encouraging districts to develop systematic evaluation plans which utilize both process and outcome data.

Systematic and comprehensive evaluation programs cost money and require personnel with special training. Most districts have almost no evaluation money budgeted for general instruction evaluation, and have no budget for special education program evaluation. Also, most special education administrators are not trained to design and manage program evaluation systems.

Each special education administrator, however, has the responsibility to ensure that an ongoing evaluation system is designed and maintained for an evaluation system, and a means for utilizing evaluation data is essential to ongoing renewal of program and organizational goals, objectives and operations.

Several major areas which need ongoing evaluation within a special education effort are organizational goals, the planning process, fiscal and personnel management systems, information and communication systems, child study and individualized program planning systems, interagency cooperation and coordination, and student growth.

Methods and models for evaluating these are available in most texts on educational evaluation, and the most useful of these usually focus on evaluation of the total system, including evaluation of process, product, and outcome.

An evaluation model involving an internal/external evaluation team has been utilized by the Minneapolis Public Schools for a four-year longitudinal evaluation of its renewed special education division. This model, utilizing a team consisting of two internal special education administrators, one external to the district special education administrator, and three special education professors from three different training institutions, was used to both design and carry out a major evaluation system effort. This approach is known as the ad hoc evaluation team approach.

Other possibilities for designing and conducting evaluations of the special education program effort include the following:

- use of a single external evaluator or evaluators employed for specific evaluation tasks;
- the employment of a full-time evaluation specialist within the district;
- the "borrowing" of time from the local district evaluation department if one exists;
- the use of volunteer citizen evaluators; and,
- the training of each supervisor/consultant to design and conduct ongoing evaluations of his/her program effort.

Wherever evaluation is conducted solely on an internal basis, however, a certain degree of impartiality is usually lost, and evaluation findings may lack credibility. On the other hand, evaluations conducted solely by external consultants may lack relevance and usefulness to line administration. A combination of internal and external evaluation efforts compensates for these problems but is generally more expensive and time consuming.

C. REVIEW OF MATERIALS

With the presentation of evaluation materials in Section B above, and the inclusion of a written assignment, required and recommended readings below, the trainee should be able to evaluate service and program options and to utilize this evaluation data in making program and service modifications.

WRITTEN ASSIGNMENT

1. Design an evaluation system for the special education program in your district or for any district of your choice. Indicate fiscal and personnel requirements, and provide for evaluation of special education goals, processes, procedures, and for student outcome.

REQUIRED READINGS

1. Brandt, R.M. An historical overview of systematic approaches to observation in school settings. In R. Weinberg & F. Wood (Eds.), Observation of pupils and teachers in mainstream and special education settings: Alternative strategies. Minneapolis: University of Minnesota, 1975.

2. Medley, D.M. Systematic observation schedules as measuring instruments. In R. Weinberg & F. Wood (Eds.), Observation of pupils and teachers in mainstream and special education settings: Alternative strategies. Minneapolis: University of Minnesota, 1975.

3. Minskoff, E.H. Creating and evaluating remediation for the learning disabled. In E.L. Meyen, G.A. Vergason & R.J. Whelan (Eds.), Alternatives for teaching exceptional children. Denver: Love Publishing Co., 1975.

4. Quay, H.C. Special education: Assumptions, techniques, and evaluative criteria. Exceptional Children, 1973, 40(3), 165-170.

5. Weatherman, R.F. Accountability and special education. Unpublished manuscript, 1973. (Available from the University of Minnesota).

REQUIRED READINGS

REQUIRED READING

1

A HISTORICAL OVERVIEW OF SYSTEMATIC APPROACHES TO OBSERVATION IN SCHOOL SETTINGS*

The main purpose of this reading is to review background and discuss reasons why systematic observations within a classroom environment are important. Reasons for classroom observation studies are analized along with student outcomes. The author supports a checklist to be able to determine the stability of leadership/followship behavior over time and across settings. Observation offers the promise of not only assessing both process and outcome separately but also discerning relations between the two and ultimately helping to determine what are and what are not significant educational dimensions.

An overview of four perspectives is included in the reading:

- ecological psychology,
- ethological research,
- interaction analysis, and
- behavior modification.

Also discussed are studies that need to be done depending upon clarifying purposes and local needs before tools and procedures can be selected with finality. Several kinds of studies were suggested:

- behavioral surveys,
- program monitoring,
- situational response studies, and
- case studies of individual pupils.

It is most important that concern is given to objective data that accurately describes whatever is being reported and studying ongoing activity under real-life conditions.

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*Brandt, R.M. An historical overview of systematic approaches to observation in school settings. In R. Weinberg & F. Wood (Eds.), Observation of pupils and teachers in mainstream and special education settings: Alternative strategies. Minneapolis: University of Minnesota, 1975. (Summary)

REQUIRED READING

2

SYSTEMATIC OBSERVATION SCHEDULES AS MEASURING INSTRUMENTS*

Measurement of classroom behavior can be achieved only to the degree that its observation instruments meet the standards for scientific measuring instruments. A good measuring instrument must be objective, reliable, valid and practical.

This reading includes a discussion of objectivity, reliability, validity and practicality, pointing out the meaning of each property when it is applied to an observation system and makes suggestions about what can be done to ensure that a system possesses each given property.

A great deal can be done in constructing a category system and devising scoring keys to enhance the system's usefulness as a measuring instrument. The constructor is free to emphasize the importance of objectivity as a goal in the early phase of the project. Similarly, the investigator, trying to select an already constructed instrument, can concentrate on objectivity rather than the nature of the scoring keys available.

The phase in which scoring keys are devised provides another opportunity to upgrade the study by bringing all the available experience, wisdom and creativity to bear on the problem of defining meaningful scoring keys to capitalize on the objectivity of the instrument.

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*Medley, D.M. Systematic observation schedules as measuring instruments. In R. Weinberg & F. Wood (eds.), Observation of pupils and teachers in mainstream and special education settings: Alternative strategies. Minneapolis: University of Minnesota, 1975.(Summary)

REQUIRED READING

3

CREATING AND EVALUATING REMEDIATION FOR THE LEARNING DISABLED*

This article lists twelve guidelines for creating and modifying materials that are practical, easily understood, and applicable to all children, regardless of label. Teachers will find these guidelines most valuable. In addition, the article features a dimension often overlooked--evaluation. Specific steps are provided for teachers to employ to determine whether instructional practices are working and to what extent they are effective.

The major issue here is whether or not the conclusions reached by the researcher are merited on the basis of the results of the study. Unfortunately, some researchers find that certain methods and materials work for only some children, yet they conclude that this form of remediation is appropriate for all learning disabled children. Conversely, if remediation is found not to be effective with children in a study, it should not follow that such remediation would be ineffective with all learning disabled children. Whenever there is complete acceptance or complete rejection of remedial methods or materials from the findings of one study, then one must seriously question the conclusions. The learning disabled are a heterogeneous population; therefore,some of these children will profit from certain methods and materials while others will not benefit from these same methods and materials.

The question to be answered by studies purporting to evaluate various kinds of remediation is, What type of learning disabled children will profit from what specific remedial methods and materials? This is, indeed, a complex and challenging question, but one designed to tighten and refine the nature of both research on remediation as well as evaluation of such research. Once the answers to this question are forthcoming, it will be possible to educationally meet each learning disabled child's unique needs.

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*Minskoff, E.H. Creating and evaluating remediation for the learning disabled. In E. L. Meyen, G. A. Vergason & R.J. Whelan, Alternatives for teaching exceptional children. Denver: Love Publishing Co., 1975. (Summary)

REQUIRED READING

4

SPECIAL EDUCATION: ASSUMPTIONS, TECHNIQUES, AND EVALUATIVE CRITERIA*

Current conceptions about the nature of educational exceptionality are examined. These very different conceptions have formed the basis for three types of remedial approaches to the same manifest educational handicaps. In some instances these recommended approaches are either theoretically or practically incompatible. Criteria for the evaluation of the effects of remediation are seen to vary in terms of the generality or specificity of the outcome and the temporal interval between the remedial effort and the desired effect.

Work in the development of short term specific performance objectives for education is clearly on the rise. While these short term specific criteria need to be related to longer term goals for the development of individual potential in a democratic society, their coming importance in the assessment of special education programs cannot be ignored.

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*Quary, H.C. Special education: Assumptions, techniques, and evaluative criteria. Exceptional Children, 1973, 40 (3), 165-170. (Summary)

REQUIRED READING

5

ACCOUNTABILITY AND SPECIAL EDUCATION*

"Accountability" in the field of education has come about through a concern of the public; not only should children be held accountable for their performances, but educators and educational systems should also be held accountable for their performance and outcomes of school systems.

The term of "accountability" has a variety of meanings which were discussed in this reading along with the implications attached to those meanings. Because this is a new and emerging term in education, it needs much more expansion if any precision in meaning is to be achieved. Two factors that should not be part of accountability are:

- It should not be crisis generated--"putting out small fires" without consideration of long-range goals or objectives.
- It should not be highly informal programs decided upon feelings or folklore.

Some of the elements of accountability should be:

- Decision making in respect to resource allocation is dependent upon cost benefit analysis.
- Feedback are based on some objective form of measurement--not just an evaluation of student performance but of the instruction process also.
- Individuals, schools, and other education agencies should be accountable to a number of different populations.
- Schools should be accountable to parents, taxpayers, teachers, school superintendents, government agencies and students.

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*Weatherman, R. F. Accountability and special education. Unpublished manuscript, 1973. (Available from the University of Minnesota.) (Summary)

Educational goals were discussed as being frequently too general in terms so that it is difficult to define them completely and precisely; goals which one tries to measure must be translated into measurable terms and must be decided upon a foundation of mutually agreed upon goals. Most importantly, the responsibility for goal achievement must be assigned as nearly as possible and be definitely assigned. In summary, accountability as a form of responsibility is clearly identified, is measurable and assignable.

REFERENCES

Brandt, R.M. An historical overview of systematic approaches to observation in school settings. In R. Weinberg & F. Wood (Eds.), Observation of pupils and teachers in mainstream and special education settings: Alternative strategies. Minneapolis: University of Minnesota, 1975.

Medley, D.M. Systematic observation schedules as measuring instruments. In R. Weinberg & F. Wood (Eds.), Observation of pupils and teachers in mainstream and special education settings: Alternative strategies. Minneapolis: University of Minnesota, 1975.

Minskoff, E.H. Creating and evaluating remediation for the learning disabled. In E.L. Meyen, G.A. Vergason & R.J. Whelan (Eds.), Alternatives for teaching exceptional children. Denver: Love Publishing Co., 1975.

Quay, H.C. Special education: Assumptions, techniques, and evaluative criteria. Exceptional Chidlren, 1973, 40(3), 165-170.

Weatherman, R.F. Accountability and special education. Unpublished manuscript, 1973. (Available from the University of Minnesota).

EVALUATION

NAME ______________________________ DATE ______________________

Complete this evaluation form based on the exercise(s) you have listed below and return it with your assignment for this section. An envelope is provided.

OBJECTIVE TITLE ______________________

EXERCISE NUMBER(S) ______________________

EXERCISE PAGE NUMBER(S) ______________________

I. COURSE MATERIAL - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The course material is well organized and developed in coherent sequence.	1	2	3	4	5
2. The length and scope of the course material was adequate.	1	2	3	4	5
3. The course material clearly conveyed abstract concepts and theories.	1	2	3	4	5
4. Basically, the course material provided me with learning and learning tools which were new to me.	1	2	3	4	5
5. The style of writing was clear, concise and interesting.	1	2	3	4	5
6. The course material provided me with activities which were practical and not make work activities.	1	2	3	4	5
7. The course material is closely related to the objectives.	1	2	3	4	5

8. What would you do to improve this course material?

II. REQUIRED READINGS

1. Which reading in the lesson did you find most helpful? (Indicate by author and title or by number of reading) How were they helpful? (A few words, such as "background" or "understanding" will be sufficient)

2. List any of the readings that were not useful to you and tell why they did not meet your needs (The title after the appropriate word will be sufficient):

   Nothing new:

   Inaccurate:

   Redundant:

   Hard to Read:

   Hard to Understand:

3. Put a check in the proper space. I would recommend:

   ____ A) more or other required readings

   ____ B) fewer or other required readings

   ____ C) no change in the required readings

4. Would you prefer an assigned text(s)?

____ A) Yes

____ B) No

If yes, can you suggest any?

III. WRITTEN ASSIGNMENT - Circle the response indicating your level of agreement with each statement.

	Strongly Disagree	Disagree	Undecided	Agree	Strongly Agree
1. The assignment was clearly and unambiguously stated.	1	2	3	4	5
2. The length of time required to complete the written assignment was reasonable	1	2	3	4	5
3. The written assignment really gave me an opportunity to show what I had learned.	1	2	3	4	5
4. The written assignment was not a make work activity, it was something I presently do.	1	2	3	4	5

5. What would you do to improve the written assignments for this lesson?

6. Were other materials required, in addition to those provided, for completion of the exercises? If yes, please list them.